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GIVING USA

The Annual Report on Philanthropy for the Year 1990

A Publication of the AAFRC Trust for Philanthropy

GIVING
USA

The Annual Report on Philanthropy for the Year 1990

1991 Edition
(36th Annual Issue)

Nathan Weber
Editor

Joanne Hayes
Publisher

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The AAFRC Trust for Philanthropy, a foundation established by the American Association of Fund-Raising Counsel in 1985, endeavors to advance research and education in philanthropy.

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Foreword

1990 was a challenging year economically, perhaps the start of several challenging years to come. Unemployment rose to 5.4 percent, higher if you do not count the armed forces. In the private sector, real weekly earnings — salaries adjusted for inflation — dropped to their *lowest level since 1958*. The stock market did poorly, especially during November and December compared to those same months the year before. Corporate profits before taxes dropped about one percent, and business failures leapt 20 percent over the year before.

Hard times...but not hard enough to stop the continuous rise in philanthropic giving. During the year, Americans gave an estimated $122.57 billion, about 5.8 percent more than they had given the year before.

In fact, the rise in donations again outpaced inflation. The nonprofits who provide us with services and information in religion, arts, the environment, health and so much more, collectively found their own cost of doing business had increased by about 4.8 percent, which means they came out ahead, at least in terms of voluntary donations.

To be sure, the nonprofits are not resting easy. They have kept their chins above water in 1990, but they know that beating inflation by one percent does not allow them much opportunity to stop swimming.

On another note, we are pleased to report three innovations in this year's edition of *Giving USA*.

First, we have developed estimates of donations to two areas which heretofore remained buried in an "undesignated" category. They are environment/wildlife and international affairs. Giving to environment/wildlife in 1990 amounted to about $2.3 billion; giving to organizations providing most of their services overseas, and to other groups concerned with international relations, amounted to about $2.2 billion. We have backdated these estimates to 1987.

Second, we further depleted the "undesignated" category by concluding that our earlier estimates to religion were too low. Gifts to religion account for about 55 percent of all donations, not 45 percent as we previously believed. As always, credit for the improved data belongs to the members of *Giving USA*'s Methodology Advisory Council.

And third, we have included a new section on indigenous giving in other countries. The section is called Giving Worldwide, and we expect it to expand in future editions, as more and more nations of the world recognize philanthropy as an essential system of life support.

Jimmie R. Alford
Chairperson
AAFRC Trust for Philanthropy

James R. Norvell
Chairperson
American Association of Fund-Raising Counsel

American Association of Fund-Raising Counsel, Inc. and the AAFRC Trust for Philanthropy, Inc.

The American Association of Fund-Raising Counsel was founded in 1935 to advance professional and ethical standards in philanthropic fund-raising consulting, and to promote philanthropy in general.

Early Association leaders were intimately aware of what philanthropy had accomplished for America and for Americans. They wanted to ensure that fund-raising counseling firms contributed positively to the cause that has been so important to the nation's houses of worship, cultural and arts institutions, colleges and universities, hospitals, health associations, human service providers, and other nonprofit organizations.

The founders sought to enhance the professionalism of a field that was disorganized and sometimes misunderstood and mistrusted. Their first act was to develop a Fair Practice Code. The Code today is widely accepted as the standard for professional conduct.

The Association's other commitment — promoting philanthropy beyond technical fund raising — also has expanded through the years, leading to the birth of the AAFRC Trust for Philanthropy in 1985.

The Trust, a grantmaking and project-initiating foundation, endeavors to advance research and education in philanthropy.

The Trust's programs include publishing *Giving USA* and *Giving USA Update*, promoting the introduction of philanthropy at the undergraduate level in cooperation with the Association of American Colleges, facilitating an appreciation of the history of the broad field of philanthropy through seminars and courses, commissioning studies on anthologies of seminal works, and sponsoring awards for research in philanthropy and education in cooperation with the Council for Advancement and Support of Education.

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American Association of Fund-Raising Counsel, 1991

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Philanthropy in 1990

1990 Contributions

The Growth of Contributions, 1955-1990

Sources of Contributions

Uses of Contributions

1990 Philanthropy

Total Giving: $122.57 billion

Sources of Contributions

($ in Billions)

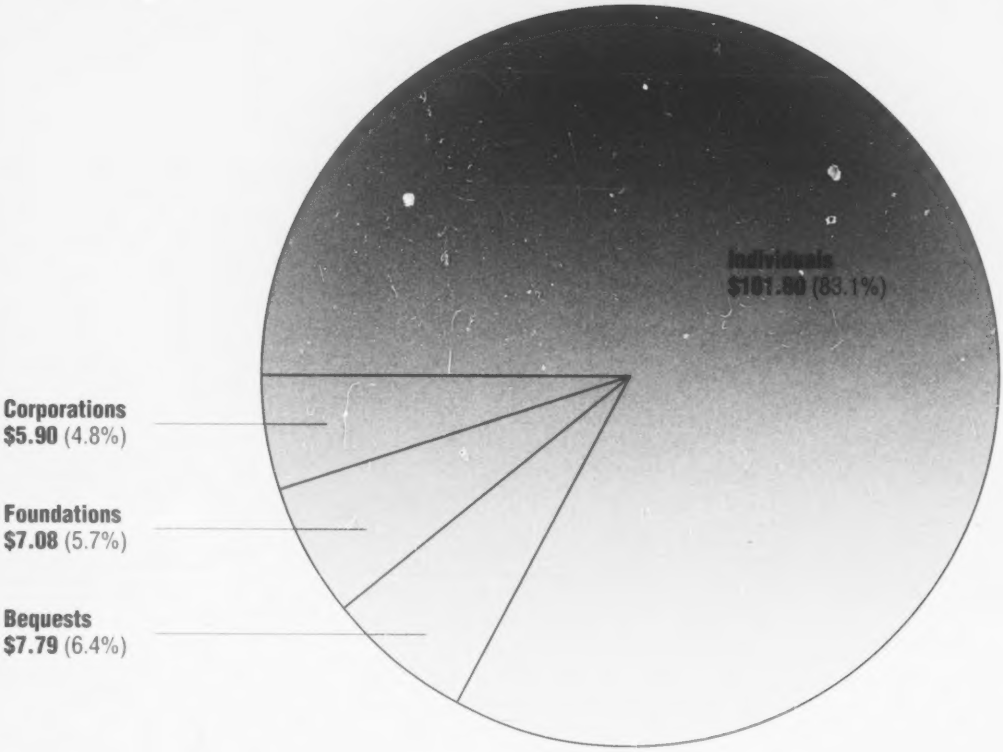


Table 1A: Comparison of 1990 Estimates to Revised 1989 Estimates ($ in Billions)

	Original 1989	Revised 1989	1990	% Change 1989-90
Sources of Contributions				
Individuals	$ 96.43	$ 96.78	$101.80	5.19%
Bequests	6.57	6.97	7.79	11.76
Foundations	6.70	6.55	7.08	8.09
Corporations	5.00	5.60	5.90	5.36
	$114.70	$115.90	$122.57	5.75

Note: Totals and percentage changes incorporate computer rounding.

Uses of Contributions

($ in Billions)

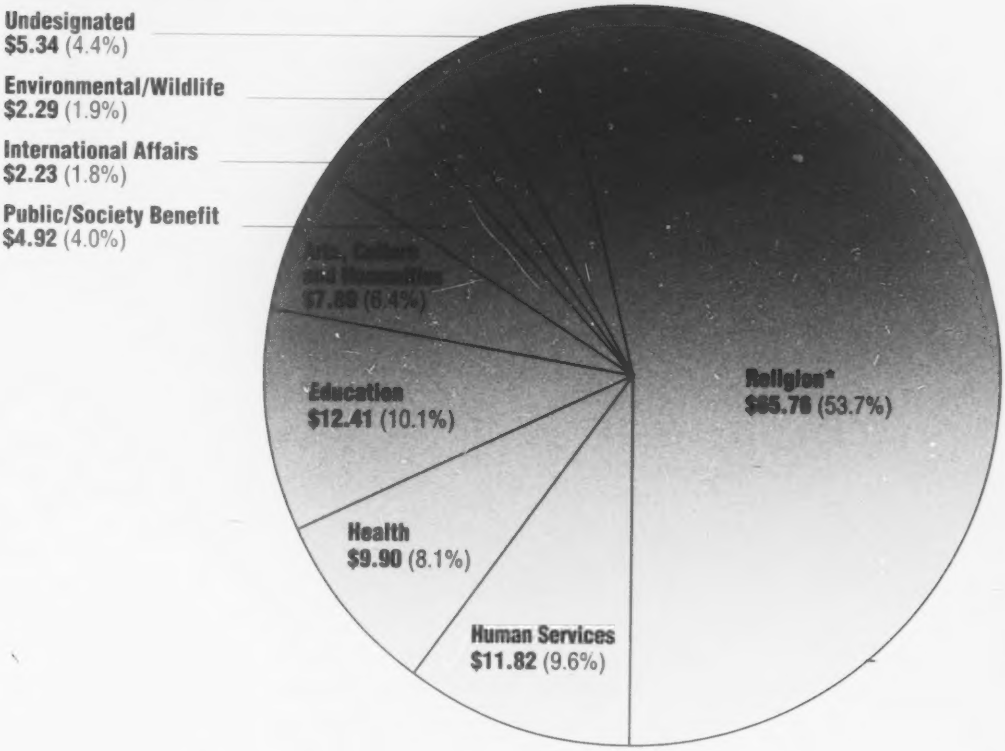


Table 1B: Comparison of 1990 Estimates to Revised 1989 Estimates ($ in Billions)

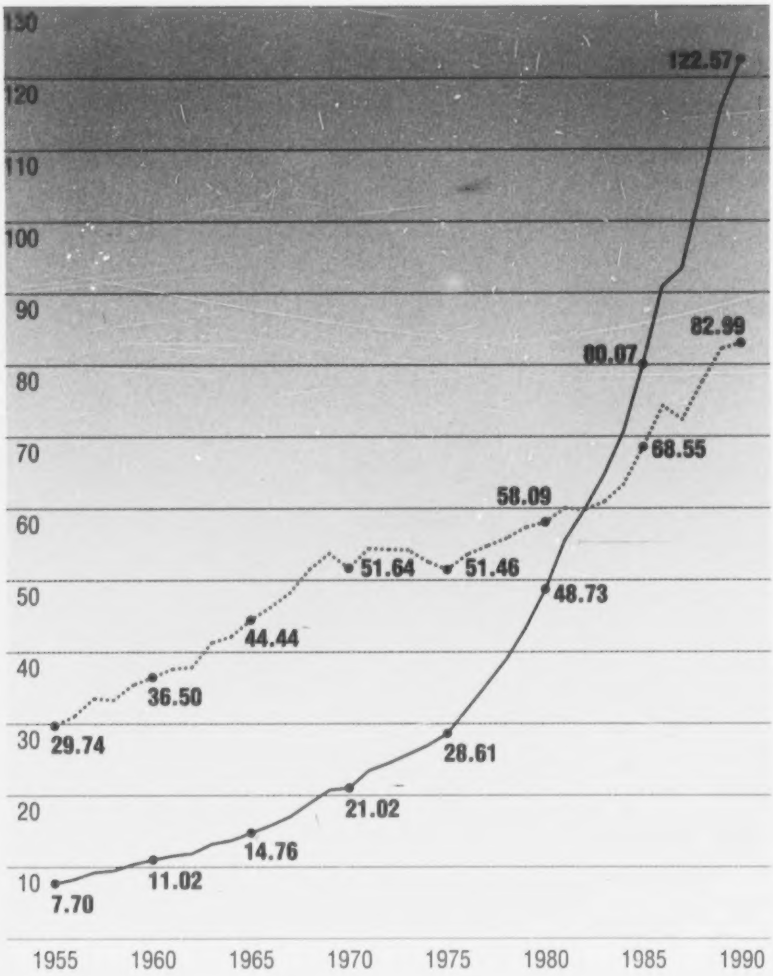
	Original 1989	Revised 1989	1990	% Change 1989-90
Uses of Contributions				
Religion*	$ 54.32	$ 62.51	$ 65.76	5.20%
Education	10.69	10.95	12.41	13.33
Health	10.04	9.93	9.90	- 0.23
Human Services	11.39	11.39	11.82	3.78
Arts, Culture and Humanities	7.49	7.50	7.89	5.20
Public/Society Benefit	3.62	3.84	4.92	28.24
Environment/Wildlife	-	1.75	2.29	30.92
International Affairs	-	1.71	2.23	29.66
Undesignated	17.15	6.32	5.34	-
	$114.70	$115.90	$122.57	5.75

Note: Totals and percentage changes incorporate computer rounding.
* Revised method of estimating religion starting in 1987 renders the estimate incomparable to previous years.

The Growth of Philanthropy 1955–1990

Total Giving 1955–1990
(Current $ vs.
Inflation-Adjusted $)

($ in Billions)



______ **Current $**
.... **Constant $**

Table 2: The Growth of Contributions 1955-1990 ($ in Billions, Current Dollars)

	Total Giving	Percent Change	GNP	Giving as % of GNP
1955	$ 7.70		$ 405.9	1.90
1956	8.29	7.66	428.2	1.94
1957	9.26	11.70	451.0	2.05
1958	9.50	2.59	456.8	2.08
1959	10.38	9.26	495.8	2.09
1960	11.02	6.17	515.3	2.14
1961	11.56	4.90	533.8	2.17
1962	11.89	2.85	574.6	2.07
1963	13.22	11.19	606.9	2.18
1964	13.70	3.63	649.8	2.11
1965	14.76	7.74	705.1	2.09
1966	15.81	7.11	772.0	2.05
1967	17.04	7.78	816.4	2.09
1968	18.96	11.27	892.7	2.12
1969	20.74	9.39	963.9	2.15
1970	21.02	1.35	1,015.5	2.07
1971	23.46	11.61	1,102.7	2.13
1972	24.48	4.35	1,212.8	2.02
1973	25.71	5.02	1,359.3	1.89
1974	26.98	4.94	1,472.8	1.83
1975	28.61	6.04	1,598.4	1.79
1976	32.01	11.88	1,782.8	1.80
1977	35.46	10.78	1,990.5	1.78
1978	38.95	9.84	2,249.7	1.73
1979	43.36	11.32	2,508.2	1.73
1980	48.73	12.38	2,732.0	1.78
1981	55.58	14.06	3,052.6	1.82
1982	59.80	7.59	3,166.0	1.89
1983	64.65	8.11	3,405.7	1.90
1984	70.67	9.13	3,772.2	1.87
1985	80.07	13.50	4,014.9	1.99
1986	90.90	13.52	4,231.6	2.15
1987	93.36	2.71	4,515.6	2.05
1988	104.64	12.08	4,873.7	2.15
1989	115.90	10.76	5,200.8	2.23
1990	122.57	5.75	5,465.1	2.24

Percentages may not be exact due to computer rounding.

Table 5: Giving by Use: 1955-1990 ($ in Billions, Current Dollars)

	Total Giving	% Change	Religion	% Change	Edu-cation	% Change	Health	% Change	Human Services	% Change
1955	$ 7.70		$ 3.48		$ 0.77		$0.82		$ 1.68	
1956	8.29	7.66%	3.93	12.93%	1.04	35.06%	0.89	8.54%	1.60	-4.76%
1957	9.26	11.70%	4.19	6.62%	0.87	-16.35%	0.99	11.24%	1.70	6.25%
1958	9.50	2.59%	4.34	3.58%	1.09	25.29%	1.02	3.03%	1.66	-2.35%
1959	10.38	9.26%	4.76	9.68%	1.16	6.42%	1.11	8.82%	1.63	-1.81%
1960	11.02	6.17%	5.01	5.25%	1.26	8.62%	0.95	-14.41%	1.63	0.00%
1961	11.56	4.90%	5.23	4.39%	1.38	9.52%	1.09	14.74%	1.69	3.68%
1962	11.89	2.85%	5.45	4.21%	1.52	10.14%	1.25	14.68%	1.77	4.73%
1963	13.22	11.19%	5.84	7.16%	1.68	10.53%	1.35	8.00%	1.97	11.30%
1964	13.70	3.63%	6.14	5.14%	1.85	10.12%	1.55	14.81%	1.92	-2.54%
1965	14.76	7.74%	6.72	9.45%	2.01	8.65%	1.60	3.23%	2.07	7.81%
1966	15.81	7.11%	7.22	7.44%	2.06	2.49%	1.69	5.62%	2.01	-2.90%
1967	17.04	7.78%	7.58	4.99%	2.13	3.40%	1.91	13.02%	2.07	2.99%
1968	18.96	11.27%	8.42	11.08%	2.38	11.74%	2.08	8.90%	2.31	11.59%
1969	20.74	9.39%	9.02	7.13%	2.54	6.72%	2.31	11.06%	2.71	17.32%
1970	21.02	1.35%	9.34	3.55%	2.60	2.36%	2.40	3.90%	2.92	7.75%
1971	23.46	11.61%	10.07	7.82%	2.75	5.77%	2.61	8.75%	3.01	3.08%
1972	24.48	4.35%	10.10	0.30%	2.98	8.36%	2.80	7.28%	3.16	4.98%
1973	25.71	5.02%	10.53	4.26%	3.10	4.03%	3.10	10.71%	3.07	-2.85%
1974	26.98	4.94%	11.84	12.44%	3.05	-1.61%	3.37	8.71%	3.02	-1.63%
1975	28.61	6.04%	12.81	8.19%	2.83	-7.21%	3.61	7.12%	2.94	-2.65%
1976	32.01	11.88%	14.18	10.69%	3.28	15.90%	3.92	8.59%	3.02	2.72%
1977	35.46	10.78%	16.98	19.75%	3.62	10.37%	4.09	4.34%	3.57	18.21%
1978	38.95	9.84%	18.35	8.07%	4.11	13.54%	4.52	10.51%	3.87	8.40%
1979	43.36	11.32%	20.17	9.92%	4.54	10.46%	4.94	9.29%	4.48	15.76%
1980	48.73	12.38%	22.23	10.21%	4.96	9.25%	5.34	8.10%	4.91	9.60%
1981	55.58	14.06%	25.05	12.69%	5.77	16.33%	5.79	8.43%	5.62	14.46%
1982	59.80	7.59%	28.06	12.02%	6.00	3.99%	6.15	6.22%	6.33	12.63%
1983	64.65	8.11%	31.84	13.47%	6.65	10.83%	6.68	8.62%	7.16	13.11%
1984	70.67	9.31%	35.55	11.65%	7.29	9.62%	6.84	2.40%	7.88	10.06%
1985	80.07	13.30%	38.21	7.48%	8.17	12.07%	7.72	12.87%	8.50	7.87%
1986	90.90	13.53%	41.68	9.08%	9.39	14.93%	8.44	9.33%	9.13	7.41%
1987	93.36	2.71%	48.72	NA*	9.84	4.79%	9.22	9.24%	9.84	7.78%
1988	104.64	12.08%	55.59	14.10%	10.23	3.96%	9.58	3.90%	10.49	6.61%
1989	115.90	10.76%	62.51	12.45%	10.95	7.04%	9.93	3.62%	11.39	8.58%
1990	122.57	5.75%	65.76	5.20%	12.41	13.33%	9.90	-0.23%	11.82	3.78%

*Revised methodology for religion since 1987 renders the estimates incomparable to previous years.
Note: Percentage changes may not be exact due to computer rounding.

Table 5: Giving by Use: 1955-1990 *(Continued)*

	Arts, Culture	% Change	Public/ Society Benefit	% Change	Environment/ Wildlife	% Change	Intern'l Affairs	% Change	Undesig
1955	$0.349		$0.225						$0.376
1956	0.322	-7.74%	0.250	11.11%					0.258
1957	0.359	11.49%	0.279	11.60%					0.872
1958	0.353	-1.67%	0.272	-2.51%					0.765
1959	0.397	12.46%	0.290	6.62%					1.033
1960	0.408	2.77%	0.314	8.28%					1.448
1961	0.415	1.72%	0.318	1.27%					1.437
1962	0.410	-1.20%	0.312	-1.89%					1.178
1963	0.485	18.29%	0.374	19.87%					1.521
1964	0.435	-10.31%	0.387	3.48%					1.418
1965	0.436	0.23%	0.380	-1.81%					1.544
1966	0.536	22.94%	0.390	2.63%					1.904
1967	0.559	4.29%	0.411	5.38%					2.380
1968	0.604	8.05%	0.428	4.14%					2.738
1969	0.718	18.87%	0.561	31.07%					2.881
1970	0.663	-7.66%	0.455	-18.89%					2.642
1971	1.01	52.34%	0.684	50.33%					3.326
1972	1.10	8.91%	0.820	19.88%					3.520
1973	1.26	14.55%	0.620	-24.39%					4.030
1974	1.20	-4.76%	0.670	8.06%					3.830
1975	1.56	30.00%	0.790	17.91%					4.070
1976	2.27	45.51%	1.03	30.38%					4.310
1977	2.32	2.20%	1.22	18.45%					3.660
1978	2.40	3.45%	1.08	-11.48%					4.620
1979	2.73	13.75%	1.23	13.89%					5.270
1980	3.15	15.38%	1.46	18.70%					6.680
1981	3.66	16.19%	1.79	22.60%					7.900
1982	4.96	35.52%	1.68	-6.15%					6.620
1983	4.21	-15.12%	1.89	12.50%					6.220
1984	4.50	6.89%	1.94	2.65%					6.670
1955	5.08	12.89%	2.22	14.43%					10.170
1986	5.83	14.76%	2.45	10.36%					13.980
1987	6.31	8.23%	2.87	17.14%	1.319		2.220		3.021
1988	6.79	7.61%	3.21	11.85%	1.510	14.48%	1.968	-11.35%	5.272
1989	7.50	10.46%	3.84	19.63%	1.752	16.03%	1.716	-12.80%	6.315
1990	7.89	5.20%	4.92	28.24%	2.294	30.92%	2.225	29.66%	5.343

Table 3: Giving by Source: 1955-1990 ($ in Billions, Current Dollars)

	Total	% Change	Corporations	% Change	Foundations	% Change	Bequests	% Change	Individuals	% Change
1955	$ 7.70		$0.415		$0.30		$0.24		$ 6.75	
1956	8.29	7.66%	0.418	0.72%	0.31	1.67%	0.24	0.84%	7.33	8.59%
1957	9.26	11.69%	0.419	0.24%	0.50	64.59%	0.45	88.28%	7.89	7.64%
1958	9.50	2.59%	0.395	-5.73%	0.51	0.60%	0.45	0.22%	8.15	3.30%
1959	10.38	9.21%	0.482	22.03%	0.70	39.01%	0.51	13.53%	8.68	6.50%
1960	11.02	6.23%	0.482	0.00%	0.71	1.14%	0.67	30.86%	9.16	5.53%
1961	11.56	4.92%	0.412	-14.48%	0.70	-1.13%	0.95	41.79%	9.50	3.71%
1962	11.89	2.79%	0.595	44.35%	0.70	-0.14%	0.70	-26.21%	9.89	4.11%
1963	13.22	11.20%	0.657	10.42%	0.82	17.12%	0.88	25.53%	10.86	9.81%
1964	13.70	3.65%	0.729	10.96%	0.83	1.10%	0.95	8.07%	11.19	3.04%
1965	14.76	7.70%	0.785	7.68%	1.13	36.14%	1.02	7.26%	11.82	5.63%
1966	15.81	7.12%	0.805	2.55%	1.25	10.62%	1.31	28.43%	12.44	5.25%
1967	17.04	7.81%	0.830	3.11%	1.40	12.00%	1.40	6.87%	13.41	7.80%
1968	18.96	11.24%	1.005	21.08%	1.60	14.29%	1.60	14.29%	14.75	9.99%
1969	20.74	9.39%	1.005	0.00%	1.80	12.50%	2.00	25.00%	15.93	8.00%
1970	21.02	1.36%	0.797	-20.70%	1.90	5.56%	2.13	6.50%	16.19	1.63%
1971	23.46	11.60%	0.865	8.53%	1.95	2.63%	3.00	40.85%	17.64	8.96%

1972	24.48	4.37%	1.009	16.65%	2.00	2.56%	2.10	-30.00%	19.37	9.81%
1973	25.71	5.02%	1.174	16.35%	2.00	0.00%	2.00	-4.76%	20.53	6.01%
1974	26.98	4.95%	1.200	2.21%	2.11	5.50%	2.07	3.50%	21.60	5.19%
1975	28.61	6.05%	1.202	0.17%	1.65	-21.80%	2.23	7.73%	23.53	8.94%
1976	32.01	11.87%	1.487	23.71%	1.90	15.15%	2.30	3.14%	26.32	11.86%
1977	35.46	10.79%	1.791	20.44%	2.00	5.26%	2.12	-7.83%	29.55	12.27%
1978	38.95	9.85%	2.084	16.36%	2.17	8.50%	2.60	22.64%	32.10	8.63%
1979	43.36	11.31%	2.288	9.79%	2.24	3.23%	2.24	-13.85%	36.59	13.99%
1980	48.73	12.40%	2.355	2.92%	2.81	25.45%	2.86	27.68%	40.71	11.26%
1981	55.58	14.05%	2.514	6.76%	3.07	9.25%	3.58	25.17%	46.42	14.03%
1982	59.80	7.58%	2.906	15.59%	3.16	2.93%	5.21	45.53%	48.52	4.52%
1983	64.65	8.11%	3.627	24.81%	3.60	13.92%	3.88	-25.53%	53.54	10.35%
1984	70.67	9.31%	4.057	11.86%	3.95	9.72%	4.04	4.12%	58.62	9.50%
1985	80.07	13.50%	4.472	10.23%	4.90	24.05%	4.77	18.07%	65.93	12.70%
1986	90.90	13.52%	5.179*	15.81%	5.43	10.82%	5.70	19.50%	74.59	13.14%
1987	93.36	2.71%	4.980	-3.84%	5.88	8.29%	6.58	15.44%	75.92	1.78%
1988	104.64	12.08%	5.400	8.43%	6.15	4.59%	6.57	-0.15%	86.52	13.96%
1989	115.90	10.76%	5.600	3.70%	6.55	6.50%	6.97	6.09%	96.78	11.86%
1990	122.57	5.75%	5.900	5.36%	7.08	8.09%	7.79	11.76%	101.80	5.19%

* Most likely includes significant portion of grants made in 1987, but reported on 1986 corporate returns for tax purposes.
Note: Percentages may not be exact due to computer rounding.

Table 4: Inflation Adjusted Giving by Source: 1955-1990 ($ in Billions, 1982 Constant Dollars)

Year	Total Giving	% Change	Corporations	% Change	Foundations	% Change	Bequests	% Change	Individuals	% Change
1955	$29.74		$1.60		$1.16		$0.92		$26.06	
1956	31.06	4.43%	1.57	-2.30%	1.14	-1.38%	0.90	-2.18%	27.45	5.34%
1957	33.55	8.04%	1.52	-3.03%	1.82	59.22%	1.63	82.14%	28.59	4.13%
1958	33.34	-0.65%	1.39	-8.70%	1.77	-2.58%	1.58	-2.94%	28.60	0.03%
1959	35.41	6.23%	1.65	18.69%	2.40	35.21%	1.75	10.43%	29.62	3.60%
1960	36.50	3.06%	1.60	-2.98%	2.35	-1.87%	2.22	26.96%	30.33	2.39%
1961	37.67	3.21%	1.34	-15.87%	2.29	-2.74%	3.09	39.48%	30.94	2.02%
1962	37.86	0.50%	1.89	41.13%	2.23	-2.37%	2.23	-27.86%	31.50	1.78%
1963	41.31	9.11%	2.05	8.35%	2.57	14.92%	2.75	23.18%	33.94	7.75%
1964	42.15	2.05%	2.24	9.25%	2.55	-0.46%	2.93	6.41%	34.43	1.45%
1965	44.44	5.43%	2.36	5.41%	3.40	33.27%	3.07	4.99%	35.60	3.40%
1966	46.21	3.98%	2.35	-0.45%	3.65	7.38%	3.83	24.68%	36.37	2.17%
1967	48.27	4.45%	2.35	-0.11%	3.97	8.51%	3.97	3.54%	37.99	4.44%
1968	51.51	6.70%	2.73	16.15%	4.35	9.63%	4.35	9.63%	40.08	5.51%
1969	53.72	4.29%	2.60	-4.66%	4.66	7.25%	5.18	19.17%	41.27	2.96%
1970	51.64	-3.87%	1.96	-24.79%	4.67	0.11%	5.23	1.00%	39.78	-3.61%
1971	54.42	5.39%	2.01	2.49%	4.52	-3.08%	6.96	33.00%	40.93	2.89%
1972	54.28	-0.26%	2.24	11.47%	4.43	-1.98%	4.66	-33.10%	42.95	4.94%

1973	54.24	-0.08%	2.48	10.71%	4.22	-4.85%	4.22	-9.38%	43.32	0.87%
1974	52.59	-3.03%	2.34	-5.56%	4.11	-2.52%	4.04	-4.37%	42.11	-2.81%
1975	51.46	-2.15%	2.16	-7.58%	2.97	-27.85%	4.01	-0.60%	42.32	0.51%
1976	53.52	4.01%	2.49	15.02%	3.18	7.06%	3.85	-4.10%	44.01	4.00%
1977	54.72	2.24%	2.76	11.15%	3.09	-2.86%	3.27	-14.94%	45.60	3.61%
1978	55.81	1.98%	2.99	8.02%	3.11	0.73%	3.72	13.86%	45.99	0.85%
1979	57.34	2.74%	3.03	1.37%	2.96	-4.69%	2.95	-20.81%	48.40	5.24%
1980	58.09	1.30%	2.81	-7.26%	3.35	13.04%	3.41	15.56%	48.52	0.25%
1981	60.03	3.34%	2.71	-3.27%	3.32	-1.01%	3.87	13.41%	50.13	3.31%
1982	59.80	-0.38%	2.91	7.04%	3.16	-4.69%	5.21	34.76%	48.52	-3.21%
1983	60.87	1.80%	3.42	17.52%	3.39	7.27%	3.65	-29.88%	50.41	3.90%
1984	63.32	4.02%	3.64	6.44%	3.54	4.41%	3.62	-0.91%	52.53	4.19%
1985	68.55	8.26%	3.83	5.32%	4.20	18.53%	4.08	12.81%	56.45	7.46%
1986	74.26	8.33%	4.23*	10.51%*	4.44	5.75%	4.66	14.03%	60.94	7.96%
1987	72.37	-2.55%	3.86	-8.76%	4.56	2.75%	5.10	9.53%	58.85	-3.42%
1988	77.57	7.18%	4.00	3.69%	4.56	0.02%	4.87	-4.52%	64.14	8.98%
1989	82.20	5.97%	3.97	-0.78%	4.65	1.90%	4.94	1.50%	68.64	7.02%
1990	82.99	0.96%	3.99	0.58%	4.79	3.19%	5.27	6.69%	68.92	0.42%

* Most likely reflects significant portion of grants made in 1987, but reported on 1986 corporate returns for tax purposes.
Note: Percentages may not be exact due to computer rounding.

Table 6: Inflation-Adjusted Giving by Use: 1955-1990 ($ in Billions, 1982 Constant Dollars)

	Total Giving	% Change	Religion	% Change	Education	% Change	Health	% Change	Human Services	% Change
1955	$29.73		$13.44		$2.97		$3.17		$6.49	
1956	31.05	4.44%	14.72	9.55%	3.90	31.02%	3.33	5.28%	5.99	-7.62%
1957	33.55	8.06%	15.18	3.14%	3.15	-19.07%	3.59	7.61%	6.16	2.79%
1958	33.33	-0.65%	15.23	0.31%	3.82	21.33%	3.58	-0.22%	5.82	-5.44%
1959	35.43	6.28%	16.25	6.68%	3.96	3.52%	3.79	5.85%	5.56	-4.49%
1960	36.49	3.00%	16.59	2.12%	4.17	5.38%	3.15	-16.96%	5.40	-2.98%
1961	37.65	3.19%	17.04	2.69%	4.50	7.74%	3.55	12.87%	5.50	1.99%
1962	37.87	0.56%	17.36	1.88%	4.84	7.69%	3.98	12.12%	5.64	2.40%
1963	41.31	9.10%	18.25	5.15%	5.25	8.45%	4.22	5.97%	6.16	9.21%
1964	42.15	2.04%	18.89	3.52%	5.69	8.42%	4.77	13.05%	5.91	-4.04%
1965	44.46	5.47%	20.24	7.14%	6.05	6.36%	4.82	1.05%	6.23	5.54%
1966	46.23	3.98%	21.11	4.30%	6.02	-0.51%	4.94	2.54%	5.88	-5.74%
1967	48.27	4.42%	21.47	1.71%	6.03	0.18%	5.41	9.50%	5.86	-0.22%
1968	51.52	6.73%	22.88	6.55%	6.47	7.18%	5.65	4.46%	6.28	7.05%
1969	53.73	4.29%	23.37	2.13%	6.58	1.75%	5.98	5.88%	7.02	11.85%
1970	51.65	-3.88%	22.95	-1.80%	6.39	-2.92%	5.90	-1.46%	7.17	2.19%
1971	54.43	5.39%	23.36	1.81%	6.38	-0.12%	6.06	2.69%	6.98	-2.66%
1972	54.28	-0.28%	22.39	-4.15%	6.61	3.56%	6.21	2.52%	7.01	0.33%
1973	54.24	-0.07%	22.22	-0.80%	6.54	-1.02%	6.54	5.34%	6.48	-7.56%
1974	52.59	-3.04%	23.08	3.89%	5.95	-9.09%	6.57	0.45%	5.89	-9.11%
1975	51.46	-2.16%	23.04	-0.17%	5.09	-14.39%	6.49	-1.16%	5.29	-10.18%
1976	53.53	4.03%	23.71	2.92%	5.48	7.76%	6.56	0.96%	5.05	-4.49%
1977	54.72	2.23%	26.20	10.51%	5.59	1.85%	6.31	-3.71%	5.51	9.09%
1978	55.80	1.97%	26.29	0.33%	5.89	5.40%	6.48	2.60%	5.54	0.64%
1979	57.35	2.78%	26.68	1.49%	6.01	1.99%	6.53	0.91%	5.93	6.88%
1980	58.08	1.27%	26.50	-0.69%	5.91	-1.56%	6.36	-2.60%	5.85	-1.24%
1981	60.02	3.34%	27.05	2.10%	6.23	5.40%	6.25	-1.76%	6.07	3.71%
1982	59.80	-0.37%	28.06	3.73%	6.00	-3.71%	6.15	-1.64%	6.33	4.30%
1983	60.88	1.80%	29.98	6.85%	6.26	4.36%	6.29	2.28%	6.74	6.51%
1984	63.32	4.02%	31.85	6.25%	6.53	4.32%	6.13	-2.56%	7.06	4.73%
1985	68.55	8.26%	32.71	2.70%	6.99	7.08%	6.61	7.84%	7.28	3.07%
1986	74.26	8.33%	34.05	4.09%	7.67	9.67%	6.90	4.32%	7.46	2.50%
1987	72.37	-2.55%	37.77	NA*	7.63	-0.57%	7.15	3.65%	7.63	2.26%
1988	77.57	7.18%	41.21	9.11%	7.58	-0.58%	7.10	-0.64%	7.78	1.94%
1989	82.20	5.97%	44.33	7.58%	7.77	2.41%	7.04	-0.86%	8.08	3.88%
1990	82.99	0.96%	44.52	0.43%	8.40	8.19%	6.71	-4.76%	8.00	-0.93%

*Revised methodology for religion since 1987 renders the estimates incomparable to previous years.
Note: Percentage changes may not be exact due to computer rounding.

Table 6: Inflation-Adjusted Giving by Use: 1955-1990 *(Continued)*

	Arts, Culture	% Change	Public/ Society Benefit	% Change	Envi- ronment/ Wildlife	% Change	Intern'l Affairs	% Change	Undesig
1955	$1.35		$0.87						$1.45
1956	1.21	-10.50%	0.94	7.78%					0.97
1957	1.30	7.86%	1.01	7.96%					3.16
1958	1.24	-4.78%	0.95	-5.59%					2.68
1959	1.35	9.39%	0.99	3.71%					3.53
1960	1.35	-0.29%	1.04	5.05%					4.79
1961	1.35	0.06%	1.04	-0.38%					4.68
1962	1.31	-3.41%	0.99	-4.07%					3.75
1963	1.52	16.07%	1.17	17.62%					4.75
1964	1.34	-11.69%	1.19	1.88%					4.36
1965	1.31	-1.88%	1.14	-3.88%					4.65
1966	1.57	19.34%	1.14	-0.37%					5.57
1967	1.58	1.04%	1.16	2.10%					6.74
1968	1.64	3.65%	1.16	-0.11%					7.44
1969	1.86	13.33%	1.45	24.96%					7.46
1970	1.63	-12.42%	1.12	-23.08%					6.49
1971	2.34	43.86%	1.59	41.96%					7.72
1972	2.44	4.08%	1.82	14.57%					7.80
1973	2.66	8.99%	1.31	-28.06%					8.50
1974	2.34	-12.00%	1.31	-0.15%					7.47
1975	2.81	19.95%	1.42	8.79%					7.32
1976	3.80	35.29%	1.72	21.22%					7.21
1977	3.58	-5.68%	1.88	9.31%					5.65
1978	3.44	-3.96%	1.55	-17.82%					6.62
1979	3.61	5.02%	1.63	5.15%					6.97
1980	3.75	3.97%	1.74	6.96%					7.96
1981	3.95	5.27%	1.93	11.08%					8.53
1982	4.96	25.49%	1.68	-13.09%					6.62
1983	3.96	-20.08%	1.78	5.93%					5.86
1984	4.03	1.72%	1.74	-2.32%					5.98
1985	4.35	7.86%	1.90	9.34%					8.71
1986	4.76	9.51%	2.00	5.31%					11.42
1987	4.89	2.70%	2.22	11.15%	1.022		1.721		2.342
1988	5.03	2.90%	2.38	6.95%	1.119	9.47%	1.459	-15.23%	3.908
1989	5.32	5.68%	2.72	14.45%	1.243	11.01%	1.217	-16.58%	4.479
1990	5.34	0.43%	3.33	22.42%	1.553	24.98%	1.506	23.78%	3.617

State of the Philanthropic Sector, 1990

$122.57 billion!

Americans gave charitable organizations and causes an estimated $122.57 billion in 1990 — well above what they spent on gasoline and oil ($93.8 billion), and more than half of what they spent on clothing and shoes ($213.2 billion).

Of the total amount of philanthropic donations, individuals as usual provided the vast bulk, estimated at $101.8 billion, or 83 percent. Foundations gave almost $7.1 billion, or almost six percent. Corporations provided $5.9 billion or almost five percent, and individuals' bequests accounted for an estimated $7.8 billion, or more than six percent.

While the total amount of giving once again broke a record, the increase over the previous year, which amounted to 5.75 percent, outpaced inflation by just one percent. The cost to nonprofit organizations of providing their services, according to the U.S. Commerce Department, rose 4.75 percent in 1990.

The rate of growth in giving was the lowest in the past three years — less than half the rate in 1988 and 1989. This slowdown in giving growth primarily reflected the slow pace of individual donations, which surpassed inflation by less than a half of one percent.

Factors accounting for the modest rise in individual giving included the onset of a recession, a drop in stock prices during the last two months of the year compared to the same period the year before, and no significant expansion of the prime giving age, which spans 35 through 64. Also, the growth rate of personal income declined for the second year in a row.

Corporate giving also grew slightly during 1990, topping the previous year by 5.4 percent, or about a half percent above inflation. This continued a trend of little or no real growth since at least 1987. Contributing factors may include a drop in profits in 1990, continuing difficulties in the energy industry, an apparently irreversible decline in the fortunes of old-line manufacturing, and corporate restructuring, which usually places companies under heavy debt burdens.

One surprise in corporate giving pertained to higher education. According to the Council for Aid to Education, business gifts to colleges and universities during fiscal 1989-90 grew by more than 11 percent — almost two and a half times the inflation rate.

Among recipients, the data reveal a mixed picture. On one hand, gifts to religion, human services and the arts were sluggish, below or barely in line with inflation. Gifts to health declined even before accounting for the increased cost of providing medical and other health services.

On the other hand, donations to education showed a striking increase: more than 13 percent, or almost three times as much as inflation.

Other types of nonprofits that

fared very well in 1990 were those promoting the environment and wildlife, groups providing services overseas, and organizations involved in societal change and improvements.

Their large increases — around 30 percent each — may be explained in part by the appeal they have to baby boomers who were active in the social change movements of the 1960's and 1970's, and who are now in their prime giving years. But another reason is that the environment, societal benefit and international aid groups tend to receive the lowest absolute amount of dollars each year, compared to the other, more traditional categories; thus their rate of growth tends to be higher.

Additional details on contributions appear in topical chapters.

As Proportion of Total Income, Gifts Vary Widely Among Nonprofits

The proportion of total revenue provided by philanthropic gifts in 1990 varied widely among the different categories of nonprofit organizations surveyed by *Giving USA*.

For the surveyed Human Services groups, gifts comprised almost 19 percent of total revenue, down from almost 23 percent the previous year. Health associations, however, depended on gifts for 55 percent of their total revenue, roughly the same as the year before.

Environment and Wildlife groups tabulated gifts at more than 48 percent of revenue; Public/Society Benefit groups at 88 percent; and organizations providing services overseas at 36 percent.

Among national nonprofit organizations as a whole, according to *Dimensions of the Independent Sector*, voluntary contributions comprise about 27 percent of overall income.[1]

Sector Seeks Improvement Of Nonprofit 'Effectiveness'

Factors contributing to nonprofit effectiveness and management, especially among organizations with charitable status, were explored at length through surveys, conferences and the business press during the year. In addition, a new foundation was created to foster nonprofit leadership, a major bank established a grant program to spur managerial innovations, and a leading public university sought to enhance the quality and reliability of nonprofit reports.

Self-Evaluation: One foundation-funded, self-evaluation survey of 1,006 chief staff officers (CSOs) and chairpersons, representing 856 charitable organizations, revealed that more effective organizations, as perceived internally, were more likely to have:

- Larger staffs, greater revenue, more volunteers;
- Limits on board members' and chairpersons' terms of office;

- Explicit policies on conflict of interest for board members, and on ethnic and gender representation on the board;
- Board training programs, and greater board involvement in setting policy, but less in developing or implementing program;
- Strong working relationship between board members and the CSO;
- A CSO who had been in the job for a longer term, had held a previous CSO position, was also a volunteer, and belonged to a professional association;
- Board, CSO and staff involvement in long-range planning and monitoring; evaluation of fund raising and guidelines on acceptable fund-raising methods; and annual reports.

Conducted by Independent Sector, the self-evaluation study was funded by the Primerica Foundation, Beatrice Foundation, Exxon Foundation, William and Flora Hewlett Foundation, and AT&T Foundation.[2]

Foundation for Excellence: Shortly after releasing the study, Independent Sector convened its tenth anniversary membership meeting under the theme "Effectiveness and Excellence."

The October meeting was keynoted by well-known corporate management consultant Peter F. Drucker, who also announced the establishment of a foundation bearing his name to promote quality management in nonprofits.

Headed by Frances Hesselbein, retired national director of the Girl Scouts of the U.S.A., the Drucker Foundation will grant annual $25,000 awards for managerial innovations. It will also offer services including consultations with Drucker and other prominent management experts, symposia, publications and video-tapes.

For her part, Ms. Hesselbein was featured in a *Business Week* cover story urging corporate management to "learn from nonprofits" in terms of mitigating hierarchy and "encouraging field workers to try new ideas."[3]

Fund for Collaboration: Two other projects to foster effectiveness were undertaken during the year. In Pennsylvania, the Mellon Bank — among the nation's largest — created a $50,000 Fund for Collaboration, under which grants up to $7,500 were awarded to state nonprofits to improve their effectiveness through collaborative endeavors. By mid-November, eight projects, representing 23 nonprofits, shared the fund. (Eighty proposals from 167 nonprofits were submitted.) Winning proposals addressed organizational management issues such as marketing, planning and fund raising.

And in New York, a project to

improve a key aspect of nonprofit management — quality reporting — was launched in 1990 by the Nonprofit Management Group of Baruch College, City University of New York. The project seeks to strengthen the reliability of information in reports issued by nonprofit organizations, particularly their Federal 990 forms.

Targeted for completion at the end of 1991, the project will propose methods to improve the reliability of data reports. Analysis and recommendations will derive in part from interviews and focus groups with nonprofit executives, among others.

Chairing the project is Russy Sumariwalla, Senior Fellow at United Way Strategic Institute and a methodology advisor to *Giving USA*. Other members of the project committee represent charity monitoring agencies, accounting firms, state regulatory officials, health and human service groups, trade associations, and professional coalitions.

Salaries Low, Stress High Among Many Nonprofits

A study funded by the Beatrice Foundation and several business and employer groups found low salaries and high stress fairly common among the nation's nonprofit organizations.

The Applied Research and Development Institute of The Support Centers of America, a Washington, D.C.-based nonprofit managment consulting group, found that salaries of eight "benchmark" staff positions were lower in charitable organizations than in both small and large businesses, or in government. Largest disparities occurred at the chief executive level; differences were slightly less at the level of support staff, although in all cases private sector employees earned more.

The report recommended increasing salary and benefit levels to improve effectiveness.[4]

A study of arts organizations in the San Francisco area, funded by East Bay Business Volunteers for the Arts, ranked basic sources of stress among nonprofit administrators. In order of severity, they are: securing and ensuring financial resources, dealing with funding sources, managing scarce resources, low salaries and poor benefits, living with uncertainty, working with the board, working with volunteers, managing functional diversity, sense of being undervalued by other segments of society, and limited career ladder.[5]

Amid Finance Crisis, Funders Support Innovative Bank

In the wake of insolvencies rocking the savings and loan industry and several leading banks in 1990, a new bank with a mission at once innovative and traditional — funded in part by large foundations, nonprofits, corporations and religious coalitions — received its charter and approval by regulatory agencies during the year.

Located in Brooklyn, New York, the Community Capital Bank (CCB) was established to foster small business development and affordable housing in economically struggling communities. At its ribbon-cutting ceremony just after the 1991 new year, the CCB announced that loans and financial services were to be offered at competitive market rates.

Spokespersons for the CCB and representatives from both local government and Congress said they hoped it would usher in a "new era" in banking — away from high-risk high-profit speculative investments (some of which are referred to as junk bonds) which many said had contributed to the rash of insolvencies, and towards the promotion of thriving neighborhoods, especially for low and moderate-income residents.

A model for the CCB was the successful South Shore National Bank, founded in Chicago in the 1970's to counter the practice of mortgage loan disinvestment, or "redlining," in minority neighborhoods.

Major foundations and corporations providing grants and capital investments in CCB included the Ford Foundation, Morgan Guaranty Trust Company, New York Community Trust, Charles H. Revson Foundation, Rockefeller Brothers Fund, Trinity Church Grants Program, Metropolitan Life Foundation, Charles Stewart Mott Foundation, Bear Stearns & Co., Brooklyn Union Gas Company, and Time Warner Incorporated. J.P. Morgan & Company volunteered initial stock brokerage services, and the Fund for the City of New York sponsored early "incubator" or overhead services.

Numerous religious and religious-affiliated groups also invested in CCB. Among them were Union Theological Seminary, Franciscan Brothers, National Council of Churches, and UJA-Federation of Jewish Philanthropies. Many smaller funds, religious groups, unions, and nonprofits were among the investors.

More on Philanthropy's Social Investment Loans

The confluence of philanthropy and banking was reflected elsewhere during the year. The Metropolitan Life Foundation provided a $1.5 million loan from its Social Investment Fund at below market rate for minority business development in Detroit. And Womens World Banking, a nonprofit lender working in cooperation with commercial banks, reported making 70,000 loans during the past decade to help low-income women around the world — mostly outside the United States — begin "micro-businesses." The loans, which may be as low as $50, are used for such things as purchase of a cow or tools to repair bicycles.[6]

With regard to the national banking

crisis, the insolvencies affected nonprofits as well as individual depositors. The failure of New York City's largely black-owned, Harlem-based Freedom National Bank at the end of the year, for example, left many of the larger community service organizations and religious coalitions with losses of all deposits over $100,000, which the Federal Deposit Insurance Corporation (FDIC) usually does not insure. At the time of this writing, losses were estimated at several million dollars.

In the early days of 1991, when the large Bank of New England collapsed, the FDIC announced it would change policy in this case and insure all deposits, regardless of size. This provoked allegations of discrimination by depositors at Freedom National Bank, and led to an announcement by the FDIC that it would review its policy.[7]

Several months into the new year, however, the policy had not changed. David Barr, a spokesperson for the FDIC, informed *Giving USA* that the agency "was unable to determine that Freedom National Bank was essential to the community," by which he meant New York City or any section of it. Barr added that FDIC's efforts to persuade other banks or investor groups to purchase Freedom National were unsuccessful, and that therefore the depositors could be compensated only up to $100,000 of their deposits.

By contrast, he said, the Bank of New England was deemed by FDIC to be essential to both the local and regional economies, and that an investor, Fleet Norstar, had agreed to purchase the Bank.

Barr added that efforts would continue to resurrect Freedom National by seeking potential investors.

Public Rates Charities Highly Except on Spending, Solicitation

Charitable organizations are perceived as doing a good job and as generally well-run, especially in comparison to government, according to a study by the Public Interest Agenda Foundation (PIAF). But they are said to spend too much money on administration and salaries, and engage in questionable solicitation practices, including undue pressure to make contributions.

This is the consensus of focus groups of typical citizens conducted in five cities during the year by PIAF. The results were presented at an annual conference on philanthropy and the law held in October, 1990 by New York University's School of Law. Among the public's perceptions:

- Charitable organizations are far more efficient than government;
- Nevertheless, they are believed to "waste" about 25 cents of every dollar on administration. (The authors themselves maintain that charities nationwide spend an average of 17 to 20 cents per dollar

on administration.) By contrast, government is perceived to "waste" 50 cents on the dollar.

- Negative fund-raising practices include telephone solicitation and pressure to contribute at workplace drives.
- Regulatory agencies should vigorously prosecute fraud and misrepresentation; should limit the amount that may be spent on administration, but should establish flexible standards for new groups and for groups promoting controversial causes; should enforce full disclosure on fund raising and other expenses.[8]

Funders, Nonprofits Explore Local Third Sectors

In a development that may reflect growing awareness of the impact and significance of the nonprofit economy, grantmakers, nonprofit coalitions, and governments undertook local and regional studies in 1990.

In *Baltimore*, a study sponsored by a group of foundations, a chapter of a professional fund-raising society, and the local United Way found:

- The nonprofit sector is "a far more massive component of the Baltimore region's economy than is commonly recognized," with total operating expenditures in 1987 of $2.5 billion. This compares to the $2.4 billion spent by the area's local governments.
- In general, nonprofits survived the "fiscal turmoil" of the early 1980's, but declining government and philanthropic resources have caused much of the sector to "experience strain" in the face of mounting social needs.
- Philanthropic donations account for only 16 percent of Baltimore's nonprofit revenues. The remainder comes from service fees (42 percent), government (32 percent), and such items as endowment and investment returns.

The Baltimore study calls for the establishment of a nonprofit coordinating council, nonprofit/government working groups, a "give five" campaign (to promote individual and corporate donations of five percent of yearly income, and five hours a week of volunteer time), a review of nonprofit fee structures, and more training for nonprofit managers.[9]

In *Massachusetts*, a study sponsored by foundations, corporations, and a local United Way, covering 1988 and 1989, found:

- Government contributed 13 percent to Massachusetts nonprofits [compared to 32 percent in Baltimore — ed.];
- The ratio of individual giving to corporate and foundation giving is much lower in Massachusetts than nationally;

- Housing development and health agencies ranked among the leading categories in terms of total dollar gifts, but each donor's grants to those categories tended to be small;
- Leading problems of nonprofits include: lack of fund-raising skills; competition, especially with agencies addressing "hot causes" such as AIDS and homelessness; "desire of businesses to control use of funds"; reduction in long-term commitments of foundations; and a reported decline of altruism among the young.

The Massachusetts study also characterizes the area's donors as "empathizers," "self-indulgers," and "obligors", and outlines specific fund-raising techniques to appeal to these different segments of the donor population.[10]

In *Minnesota*, a study of the effect of taxation on the state's 8,900 charitable organizations, prepared by the Minnesota Council on Foundations, revealed:

- Tax-exempt property in Minnesota accounts for less than a quarter of all property in the state. Although nonprofits own two-thirds of the exempt land, less than 13 percent, or *one percent* of all land, is actually available for taxation. That is because most of the exempt holders — religion, schools, universities, and government — are constitutionally protected from taxation. Government owns a third, education and religion own almost a half;
- A municipal services fee imposed on tax-exempt land would likely raise $18 million, assuming a fee of 25 percent of estimated property tax. Land owned by government and education would be exempt from such a fee, as it would amount merely to shifting funds from "one pocket to another."
- A sales tax might generate more than $25 million, but would likely harm the nonprofits seriously. Arts groups, as an example, would be forced to spend 70-130% of funds currently appropriated by the State Arts Board.[11]

In *New York*, a Bureau of Labor Statistics study found that employment in four areas — defined as "industries" with major nonprofit components — grew 38 percent in the last decade: from 312,000 in 1979 to 429,000 in 1989. A third of the jobs are in hospitals, a quarter in education, and the remainder in social service and membership organizations.

In these four areas, more than 57 percent of employees are in managerial, professional and technical occupations. This compares to less than 20 percent in all other industries.[12]

New York City's third sector was examined in a second study for information on international affairs, and nonprofit employment.

The City's Office of Not-for-Profit Sector (a unit of the Office of Business Development) surveyed 135 nonprofits addressing international issues. Among the findings:

- Education and cultural exchange are by far the leading concerns of the groups, followed by health, foreign policy and human rights.
- Notwithstanding the presence of the United Nations and numerous consulates, most groups are not active in development, environment, population, relief, refugee assistance, social services, or peace and security.
- Federal grants significantly exceed foundation grants; funds from investments, endowments and other earnings are vastly greater than city, state and UN grants.
- By far the greatest operating cost, for two-thirds of the groups, is rent.[13]

Push for Ethnic Diversity Among Donors, Fund Raisers

Efforts to increase the ethnic diversity of donors and fund raisers received growing attention in the philanthropic sector in 1990. The movement encompassed initiatives at foundations, nonprofits, and professional societies. Among key developments:

- The Council on Foundations published *Making Your Giving Work* under its "Pluralism in Philanthropy" project, initiated the year before. Addressed to potential minority donors, the booklet explains organized grant mechanisms (foundations, dedicated funds, company giving programs), giving motivations, tax matters and related issues. It also provides a listing of foundations established by minorities.

Other activities of the Pluralism project during the year included preparation of a demographic and historical analysis of minority giving; provision of technical assistance to minority donors; distribution of educational materials to several hundred individuals and groups; and publication of a special edition of the Council's magazine, *Foundation News,* featuring essays on philanthropy among American Indians, Asians, Blacks, and Hispanics.[14]

- More minority funds competed in workplace giving drives. At least three of the new funds, The Asian Pacific Community Fund, based in Los Angeles, and the Black United Funds (BUFs) of Arizona and Atlanta, will make direct grants in addition to coordinating fund-raising efforts for local social service centers.

According to the National Center for Responsive Philanthropy, one national and 12 regional BUFs were in operation during 1990. BUFs, which pioneered the alternative workplace fund-raising drive for nontraditional organizations, expected to raise close to $6 billion during the year. (Other alternative funds represent women, the environment, and various social action groups). Several Hispanic funds were also in operation in 1990, in Los Angeles, San Francisco, and Kansas City, Missouri.[15]

- The National Society of Fund Raising Executives (NSFRE) Foundation established a grants program to provide scholarship assistance for development professionals representing minority organizations.[16]
- Women and Foundations/Corporate Philanthropy, in conjunction with the Women's Studies Program at Hunter College-City University of New York, established an intern program to introduce philanthropy to minority college students. The AAFRC Trust for Philanthropy participates in this program.
- The Center for the Study of Philanthropy, City University of New York, conducted a seminar on the volunteer in organized philanthropy. Speakers analyzed giving and volunteering among blacks, Jews, and women, and discussed "old boy" networks. The November seminar was sponsored by the AAFRC Trust for Philanthropy.

Congress Modifies Charitable Deduction Law: Impact in Doubt

After a year of strenuous lobbying by nonprofit groups, Congress modified the rule on charitable gifts for taxpayers who itemize their deductions. In the short run, some observers said, the change — hailed as a victory in light of earlier proposals — was not likely to affect most itemizers, including higher-income earners, or the amount of giving. Others, however, saw potentially serious long-range consequences.

For the first time ever, the new law places a three percent "floor" on income (adjusted gross income) over $100,000. Gifts and many other deductible expenses amounting to the first three percent of any earnings above that amount may not be deducted, beginning January 1, 1991. The policy is to remain in effect for five years.

The good news for philanthropy is that for most people, the other deductible expenses, including mortgage interest and local taxes, will by themselves amount to three percent or more of earnings above $100,000. Thus, these "fixed expenses" will effectively cover the charitable deduction. According to a number of experts, the new rule should have no measurable impact on the charitable deduction.[17]

Others observers warned, however, that the introduction of any floor on the amount that may be deducted will prove harmful in the long run. They argued that it is far easier for Congress to increase a floor already in place, than to enact one where none previously existed. In light of the propensity of some officials and Congress to view charitable nonprofits as little more than a potential source of government revenues, these observers said, additional increases are only a matter of time.[18]

Efforts to convince Congress to allow nonitemizers — largely low and moderate-income taxpayers — to deduct the amount of charitable contributions proved unsuccessful during the year.

After 14 Years, IRS Issues Lobbying Rules for Nonprofits

Charitable organizations, including some foundations, received a go-ahead to participate actively in public policy issues— including considerable lobbying — as a result of regulations issued in August, 1990, by the Internal Revenue Service (IRS). Widely approved by nonprofit organizations, the new regulations allow nonprofits (which elect to be covered by them) to engage without limit in the following activities:

- Lobbying legislators on matters relating to the organization's own existence, tax-exempt status, and the like;
- Publicly discussing broad economic and social policy issues that require legislation, so long as the discussion does not entail specific legislative measures;
- Presenting analyses and research to the public on various legislative issues, even where such analyses take direct positions on specific legislation. The analyses need not be "neutral"; however, they must present the facts in a full and fair manner;
- Providing technical advice on pending legislation in response to a request from a legislative body;
- Communicating to members of organizations that discuss — but do not advocate — legislation.

The new rules limit spending on these activities to various ceilings: from 20 percent of the first $500,000 in a charity's budget, to five percent of all expenditures above $1.5 million. Expenditures on so-called grass-roots lobbying, or efforts to influence legislation by swaying public opinion, are limited to a quarter of the overall ceiling.[19]

Fund Raisers Face More State Regulation

Lawmakers in 12 states passed new or amended laws in 1990 regulating the activities of professionals asking for philanthropic contributions. Legislation was enacted in Arizona, Florida, Hawaii, Iowa, Kansas, Maryland, Ohio, Pennsylvania, South Dakota, Vermont, Virginia, and West Virginia.

The legislative activity came largely in response to a 1988 Supreme Court ruling, which barred states from enforcing limits on fund-raising fees, and from requiring solicitors to disclose their fund-raising costs to potential donors at the time they ask for money. The case was *Riley v. North Carolina Federation of the Blind.*

In reaction to the ruling, states concentrated on stricter registration and filing provisions. South Dakota, for example, required those who solicit by telephone, an increasingly common form of raising funds, to register, file a solicitation notice, put up bond, and submit financial reports. Other states made clear distinctions between solicitors and fund-raising counsel, requiring bonding for solicitors — those who ask for donations — but not for counsel, unless counsel retains custody of funds raised during an appeal, or receives a percentage of the amount raised.[20]

Details on each state's law appear in the section State Laws Regulating Charitable Solicitations.

Americans Urged to Alter Overseas Giving Approach

American voluntary giving to overseas projects should be reevaluated in the light of profoundly changed world conditions, according to a report issued in 1990 by the Advisory Committee on Voluntary Foreign Aid, a consultant group to the U.S. Agency for International Development.

The report emphasized that traditional charity should be replaced with projects aimed at mutual development; programs should focus on transnational problems rather than local income disparities in all but the most impoverished areas; and cooperative assistance projects should address long-range economic growth, poverty alleviation, environmental protection, and political and economic diversity.

The recommendations were formulated after lengthy hearings addressed by philanthropic, nonprofit, government and corporate representatives.[21]

The hearings and report reflected a steadily growing worldwide interest in philanthropy and nonprofit or nongovernment sectors.

Perhaps the most concentrated attention to developments in international philanthropy was the April 1990 Spring Research Forum, sponsored by Independent Sector and the United Way Institute. Scholars and nonprofit officials from virtually every region of the globe reported on developments in more than 20 nations. Because hard financial and demographic data on philanthropy are barely available in most countries, forum participants presented papers primarily from historical and socio-political perspectives. Additional analyses appeared in *Voluntas*, a journal of international research on the third or independent sectors which began publication in 1990.[22]

Data on philanthropy in selected countries appear in the chapter Philanthropy Worldwide. Data on American giving to organizations providing services overseas appear in the chapter Giving to International Affairs.

Notes on The State of the Philanthropic Sector

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8/ John Doble, Amy Richardson, and Alan Danks, "Public Opinion About Charitable Solicitation and the Law," Public Interest Agenda Foundation, 1990, New York.

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16/ Press release, National Society of Fund Raising Executives, February 13, 1990.

17/ "Revenue Reconciliation Act Conference Report Explanation," *Highlights and Documents*, October 30, 1990, Page S4; *Taxwise Giving*, October 1990, Page 2.

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19/ 55 Fed Reg 35579 (August 30, 1990), and IRS Code, 26 C.F.R., as cited in Walter B. Slocombe, "Public Charity Lobbying: An Overview," Caplin & Drysdale, Chartered, September 11, 1990, Washington, D.C. Distributed by Independent Sector.

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22/ "The Nonprofit Sector (NGO's) in the United States and Abroad: Cross-Cultural Perspectives," *Working Papers: 1990 Spring Research Forum*, Independent Sector, 1990, Washington, D.C.

Philanthropy Worldwide, 1990

Japan: Business Giving Gains Adherents; More Funds to Arts

Philanthropy, which Japanese corporate executives tend to view as "contributions to society as a whole," gained business adherents in Japan during 1990. Among many, philanthropy is now considered a "fourth pillar" of sound management, alongside contributions to consumers, shareholders and employees.

Reasons for the growing approval of direct giving among business leaders, according to the Japanese Federation of Economic Associations (Keidanren), include an aging population in need of more assistance, an effort to counter pressures to increase social security and general taxes, and a cultural tendency to accommodate social policy — thereby mitigating tensions — in areas of the world where Japan does a large amount of business, particularly in the USA and Western Europe.

Keidanren's own efforts to foster corporate philanthropy in 1990 included the establishment of a "1 percent club," under which Japanese companies are encouraged to provide annual gifts equal to one percent of corporate profits.[1]

Data provided by the Japanese government and the Sasakowa Peace Foundation indicate that corporations provided 393.7 billion yen in 1989 (around $2.95 billion at the then prevailing rate of exchange) to social service, arts, political groups, and government agencies. Because the data do not clearly distinguish these organizations from each other, it was not possible to calculate the amount designated solely for philanthropy, as that term is understood in the West.[2]

Corporations and the arts. Corporate support of cultural activities in particular appeared to gain popularity, reflected in the establishment of Kigyo Mecenat Kyogikai, the 80-member Association for Corporate Support of the Arts, in April 1990.

Spearheaded by the Dentsu Institute for Human Studies (DIHS), a think tank founded by a major communications company and devoted to analyses of broad social and economic issues, the new arts group was patterned after similar organizations in the United States, the United Kingdom, and France.

Speeches and papers presented by DIHS officials and staff during the year indicate that Japanese corporate involvement with the arts has evolved through phases.

The first phase, from the 1970's through the mid-1980's, entailed widespread sponsorship of cultural events, such as outdoor concerts and exhibitions of Impressionist paintings, both as a marketing tool for industrial products, and as a public relations effort. Arts sponsorship during this period was funded almost invariably through corporate advertising budgets.

A second phase, near the end of the last decade, reflected a view of the arts as an "industry" replete with investment opportunities; hence business construction of concert halls, backing of Broadway musicals, and opening of art galleries. During this phase, managerial responsibility for arts activities shifted from advertising executives to newly created cultural management departments.

Philanthropy represents a third phase. According to one DIHS official, business influence has become so "enormous" that its contributions are now an "indispensable element for the enrichment of society as a whole." A number of leading Japanese corporations have established foundations specializing in arts grants.

A final phase, of which only the outlines are now visible, includes fostering the business enterprise as a cultural entity in itself. This would be accomplished through vastly increased displays of corporate art collections, live concerts in lobbies and plazas showcasing emerging ensembles, and the like. Several Tokyo department stores already contain art galleries. Working within corporate artistic environments, according to DIHS, would contribute to employee "creativity, sensitivity, and motivation," ultimately resulting in better products.[3]

Seminars and directories. Other philanthropic developments in Japan in 1990 included:

- A one-day seminar in June for Japanese businesses conducted by Boston College's Center for Corporate Community Relations. Sponsors included Kanagawa University's Institute of Business and Management, Keidanren's Council for Better Business Citizenship, and the Keizai Koho Center (Japan Institute for Economic and Social Affairs). Panelists included executives from Honeywell, IBM, and Time Warner;[4]
- Updating the *Directory of Grantmaking Foundations* by the Foundation Center Library of Japan. The 1990 directory reports that the nation's 253 leading foundations had assets of 426.3 billion yen in 1989.[5]

Great Britain: Gifts to Charities Up, But Fewer Britons Donate

Voluntary income among Britain's 400 leading charitable organizations was up eight percent after inflation in 1989-90, but individual median contributions — representing the "typical" British donation — were down, and a greater proportion of the British public gave less this year than the year before.

According to the Charities Aid Foundation, voluntary income for the top 400 charities (as measured by gift amount) grew to £1.17 billion in 1989/90 (around $1.86 billion at the rate of exchange beginning 1990), an increase of 17.4 percent over the £996 million received the year before. After accounting for inflation in the United Kingdom, the increase amounted to eight percent.

Notwithstanding the increase, the "typical" or median amount given by British donors dropped 35 percent, down to £15.36 from £23.64 given the year before. The figures were derived from a household survey of 1,028 residents.

Further, the number of British households that made donations in 1989/90 dropped to 74 percent from 78 percent the year before, and from 80 percent the year before that.

These findings led to expressions of concern by one spokesperson for Britain's voluntary sector, Michael Brophy of the Charities Aid Foundation. "In the context of Telethons and Comic Relief...of more generous tax encouragements...of more urging and exhortation to give, and more professionalism and better fundraising by the charities themselves, the British public *typically* was less responsive."

Donors and recipients. Other data on philanthropy in Great Britain during 1989/90 included:

- Gifts from 212 major British corporations amounted to £165.4 million pounds, an increase of 11.3 percent over the amount given the year before, or 3.4 percent after inflation (as computed from a matched sample of companies). Total corporate giving in Britain includes direct cash to specified charities and voluntary groups (£53.5 million), cash to unspecified organizations, matching gifts ("secondment"), sponsorship, facility use, promotion, and several other methods of support.
- Education and medicine/health each received about a quarter of direct corporate cash donations; general welfare and arts groups each obtained the next largest amounts, around 10-11 percent.
- Grants from Britain's 400 leading foundations, known as grant-making trusts, reached £282.8 million in 1989/90, an increase of more than 20 percent over the year before. After inflation, the increase amounted to about 12 percent.
- Among all 2,509 foundations listed in the *Directory of Grant-Making Trusts*, primary beneficiaries were groups serving children and youth (receiving 57 percent of the grants), and medicine/health (41 percent). However, among the 200 wealthiest trusts, the main recipients were the arts and humanities (49 percent), and international organizations (15 percent).
- Among individual donors, just under half gave an estimated £12 or less in 1989/90; only six

percent gave £360 or more. (Recipients were asked what they give in a typical month.) Total individual giving in Britain was roughly estimated to range between £3.4 billion and £5 billion in 1989/90.

- Ten percent of individual donors plan their giving through such methods as covenants and payroll deduction procedures, and 72 percent give when asked ("prompted") to do so. Among the planners, more than four-fifths also give when asked. Nevertheless, the percent of donors who engage in planned giving appears to be growing.[6]
- Less than eight percent of individual British donors give to religion. But religious giving is higher among donors who plan their gifts; 28 percent of planners give to religion, compared with seven percent of "prompted" donors.[7]

Nonprofits and government. An historical review of the relationship between nonprofits and the state in Great Britain and the United States, published in 1990 by The Foundation Center, argues that the British voluntary sector today finds itself at the center of a major political imbroglio.

On the one hand, according to author Jennifer Wolch, "policymakers [from the former Thatcher government] have used voluntary providers strategically to smooth the way for privatisation of public services and to maintain a semblance of service and, thus, forestall controversy over welfare state shrinking."

"At the same time," the author wrote, "voluntary organizations have become the locus for struggles against service reductions and a variety of public policies, including arms expenditures, foreign policy, environmental damage, and economic development — struggles in some cases underwritten and orchestrated by local governments in political opposition to the central state regime. It is that dynamic that has, thus far, not appeared on the U.S. scene."[8]

Canada: Nonprofits Seek More in Fund-Raising Drives

Some 900 Canadian nonprofit organizations undertook philanthropic fund-raising campaigns with a goal of $3.1 billion (Canadian dollars) in 1990, 43 percent higher than the amount they sought the year before, according to the Institute of Donations and Public Affairs Research (IDPAR). The total may understate the actual goal, as it reflects only campaigns of $50,000 or more.

Hospitals and universities accounted for 37 percent of all campaigns, but they sought 55 percent of the money. Campaigns were also conducted by human service providers including United Way agencies, noncollege education facilities, and groups in the arts, athletics, and civic affairs.

IDPAR also reported that 200 leading corporations donated $117.7 million in 1989, the latest year for which data are available. Of this amount, the top ten donors contributed 42 percent, or $49 million.[9]

In a move to enhance the accumulation and dissemination of Canadian corporate philanthropic data, IDPAR in 1990 coordinated its activities in a "strategic alliance" with The Conference Board of Canada.

In other Canadian developments, the Canadian Centre for Philanthropy issued an updated overview of giving in the country, pertaining to the year 1987. Key findings showed:

- Total giving in 1987 was estimated at around $4.5 billion in Canadian dollars. Individuals provided 88 percent of those donations, corporations 8 percent, and foundations 4 percent. Corporate donations were about 0.5% of pretax profits.
- Three quarters of Canadian families reported making some contribution in 1987, down from 89 percent two years earlier (although the latter figure may be overstated due to methodological factors).
- Among givers who reported donations on their tax returns (29 percent), the average donation was $490.
- Seventy percent of family donations go to religion. As in the United States, Canadian religious groups provide a wide variety of "community and social services," so that giving to religion is a way of responding to many other needs.
- Farmers are the most generous givers, when donations are measured as a percent of income. Next are pensioners, self-employed professionals, and investors. "Business proprietors rank above average; fishermen and employees rank the lowest".
- Twenty-seven percent of working-age Canadians volunteered formally in 1986-7, but two-thirds volunteered informally (helping friends or relatives).[10]

Holland: International Causes Remain Most Popular Charities

In The Netherlands, 276 private voluntary organizations raised 713 million Dutch guilders in 1989 (around 336 million United States dollars at that year's rate of exchange), the largest ever raised, according to the Central Bureau Fondsenwerving — Central Bureau of Fund Raising. The Bureau, a nonprofit organization founded in 1925, coordinates all public philanthropic fund drives such as those on television and radio. It establishes fundraising standards, advises government, and serves as a watchdog agency over individual charitable organizations.

Seventeen organizations received more than $5 million each, accounting for almost two-thirds of all funds raised. Foster Parents Plan of The Netherlands raised the largest amount, around $46 million. The Queen Wilhelmina Foundation and UNICEF raised the next largest amounts, $29 million and $20 million respectively.

International causes "remained the major focus of public support," the Bureau said, accounting for 43.6 percent of all donations.

Person-to-person solicitations, which the Bureau terms "street and house collections," accounted for ten percent of the money raised, lower than in previous years. Direct mail accounted for 31 percent, "an increasingly successful method of fund raising in The Netherlands." The remainder was raised by "regular donors and members" (32 percent); and bequests, lotteries, competitions, and product sales (27 percent).

The Bureau also reported that emergency appeals raised $37.5 million, and health projects, both domestically and internationally, received 34 percent of total funds raised.

South Africans to Learn U.S. Fund-Raising Methods

The Southern Africa Institute of Fund Raising laid plans in 1990 to host a three-week course in the basics of American-style philanthropic fund raising. The course, scheduled for Spring 1991, was developed by the Fund Raising School at Indiana University. It covers such issues as organizing annual fund drives and capital campaigns, prospect research, working with boards of directors, developing case statements, soliciting large gifts, planned giving, direct mail, and staffing and budgeting.

New Head for World Fundraising Council

The World Fundraising Council (WFC), established in 1988 to promote professional standards for fundraising personnel internationally, elected Peter Norman of the United States chairman. Mr. Norman represents the American Association of Fund-Raising Counsel (AAFRC) on the world body. He is chairman of Ward, Dreshman & Reinhardt, Inc., a professional fund-raising counseling firm in the United States, and is affiliated with Craigmyle/WDR in the United Kingdom.

Other WFC members include the Australasian Institute of Fund Raisers (TAAIF), the National Society of Fund Raising Executives (NSFRE, USA), Association for Healthcare Philanthropy (AHC, USA), National Catholic Development Conference (NCDC, USA), Southern African Institute of Fund Raising (SAIF), Club de Fundraisers (France), Institute of Charity Fund Managers (ICM, England), and representatives from countries with no formal fundraising organizations. These include Singapore, Canada, Mexico and Holland.

Nonprofit Sector in Many Nations Explored at U.S. Research Forum

Aspects of the nonprofit sectors in areas as divergent as South America, Africa, the Arab Middle East, Asia, Eastern Europe and Israel were discussed in depth at the 1990 Spring Research Forum, held in Boston in March.

Scholars from more than 20 countries explored such issues as voluntarism and ethical traditions, corporate citizenship, relationships between private voluntary organizations (PVOs) and governments, the impact of funding on popular social movements, and the prospects for nonprofits in countries defining their economies as socialist.

The breadth and variety of information at the forum was evident in even a few of the presentations, which explored:

- Arguments for and against Northern Ireland's nonprofit groups to enter the political process;
- How nonprofit organizations carry out their functions in China;
- The development of foundations in Taiwan;
- The growth, decline, and re-emergence of autonomous organizations in Poland;
- Legal aspects of the independent sector in Finland.

Sponsored by Independent Sector and the United Way Strategic Institute, the forum was funded by the Carnegie Corporation and the German Marshall Fund of the United States. Bound copies of the studies prepared by the researchers, under the title *1990 Spring Research Forum Working Papers*, are available from Independent Sector in Washington, D.C.[11]

Notes to Philanthropy Worldwide

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2/ Quotations from untitled pages of a report by Keidanren, presented to the AAFRC Trust for Philanthropy by Yayoi Tanaka, a program officer of the Sasakowa Peace Foundation.

3/ Yoshiro Okada, "Sponsorship-Advertising-Marketing-Public Relations [in the Arts]," Dentsu Institute for Human Studies (DIHS), speech before international representatives of corporate arts patrons, September 28, 1990, Athens; Nobuko Kawashima, "The Relationship Between Private Corporations and the Arts in Japan," DIHS, paper prepared for 6th biannual conference on cultural economics, June 1990, Tokyo.

4/ *Corporate Community Relations Letter*, Boston College, May/June 1990, Page 1.

5/ *Philanthropy International*, Interphil (Kent, England), Summer 1990.

6/ Judith McQuillan (ed.), *Charity Trends, 13th Edition*, Charities Aid Foundation, 1990, Tonbridge, Kent, England. Data from Pages 4, 9, 12, 32, 33, 93, 140. Comments from Michael Brophy, Director, Charities Aid Foundation, Page 4.

7/ Peter Halfpenny, *Charity Household Survey, 1988/89*, Charities Aid Foundation, 1990, Tonbridge, Kent, England, Page 17.

8/ Jennifer R. Wolch, *The Shadow State: Government and Voluntary Sector in Transition*, The Foundation Center, 1990, New York, Page 81.

9/ *Fund Programs Planned: 1990-1991*, and *Report of the President for 1990*, Insititute of Donations and Public Affairs Research, 1990, Montreal, Quebec.

10/ "Overview: Giving in Canada, An Update," Canadian Centre for Philanthropy, 1989, Toronto, Ontario.

11/ *1990 Spring Research Forum Working Papers*, Independent Sector, 1990, Washington, D.C.

Sources of Contributions

Giving by Individuals

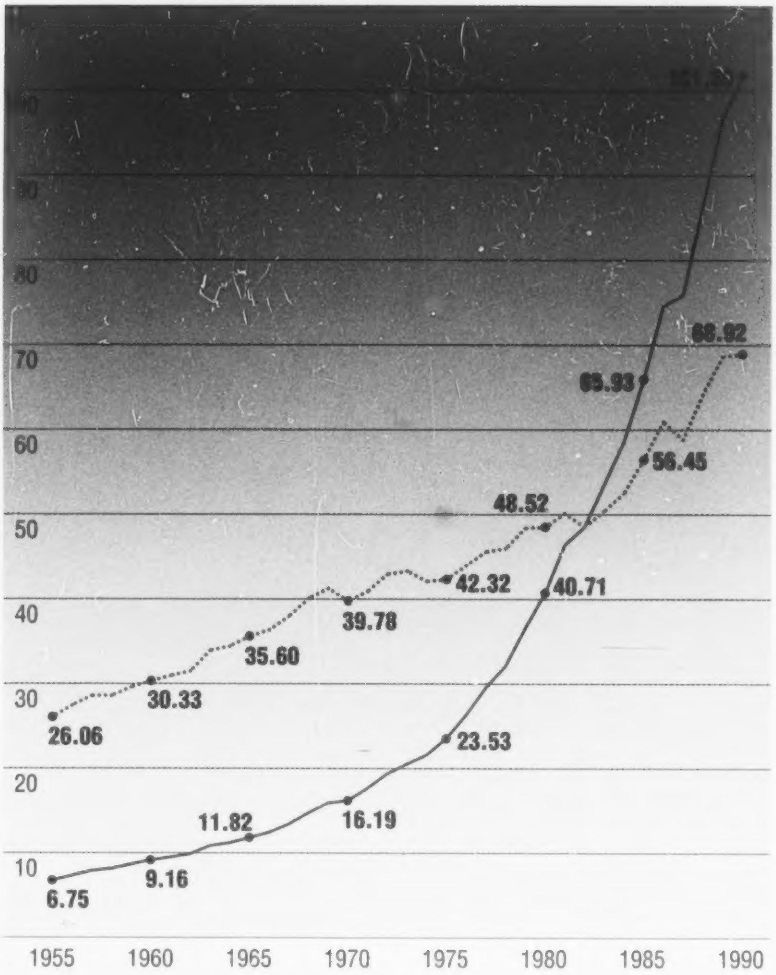
Giving by Bequest

Giving by Foundations

Giving by Corporations

Individual Giving 1955–1990
(Current $ vs. Inflation-Adjusted $)

($ in Billions)



——— **Current $**

.... **Constant $**

Table 7: Individual Gifts and Personal Income ($ in Billions)

	Individual Gifts	Personal Income	Giving as a % of Income		Individual Gifts	Personal Income	Giving as a % of Income
1970	$16.19	$ 831.8	1.95	**1981**	46.42	2,520.9	1.84
1971	17.64	894.0	1.97	**1982**	48.52	2,670.8	1.82
1972	19.37	981.6	1.97	**1983**	53.54	2,838.6	1.89
1973	20.53	1,101.7	1.86	**1984**	58.62	3,108.7	1.89
1974	21.60	1,210.1	1.78	**1985**	65.93	3,325.3	1.98
1975	23.53	1,313.4	1.79	**1986**	74.59	3,526.2	2.12
1976	26.32	1,451.4	1.81	**1987**	75.92	3,766.4	2.02
1977	29.55	1,607.5	1.84	**1988**	86.52	4,070.8	2.13
1978	32.10	1,812.4	1.77	**1989**	96.78	4,384.3	2.21
1979	36.59	2,034.0	1.80	**1990**	101.80	4,645.5	2.19
1980	40.71	2,258.5	1.80				

Source: U.S. Department of Commerce for Personal Income data.
Note: Percentages may not be exact due to computer rounding.

Individuals contributed an estimated $101.8 billion to philanthropic causes and organizations in 1990 — a 5.2 percent increase over the revised estimate of $96.78 billion given the year before.

After adjusting for inflation, individual gifts increased by 0.4 percent.

The $101.8 billion represented 83.1 percent of the total amount of philanthropic contributions for the year. Individuals consistently provide around four-fifths of annual donations.

The estimate of philanthropic giving by individuals is derived from an econometric model equating contributions with key national economic indicators.

Recession, Market Drop, Small Growth in 'Giving' Population

Explanations for the small increase in real individual giving may include the recession, which officially began in July, 1990; a decline in the growth of personal income; a drop in stock market prices during the last two months of the year, compared with the same period the year before; and a decline in the growth of the prime giving age population.

While individual giving does not necessarily correlate exactly with recession, economic downturns do have an effect. Personal donations declined in real terms in 1987, 1982, and 1970 — all recession or stock market bust years. (They were also years in which a significant tax reform occurred.) In 1975, another recession year — in which unemployment reached 8.3 percent, the highest in several decades — real individual giving grew by only one half of one percent. (See Table 4.)

Two characteristics of the recession in 1990 that likely bore on personal giving during the year included a drop in real weekly earnings in the private sector by 1.6 percent, and a rise in unemployment to 5.4 percent.

The growth in personal income during the year slowed to 5.9 percent, down from 7.7 percent the year before and 8.1 percent the year before that.

Stock prices fell more than six percent in November and December 1990 over the 1989 end-of-year months, as measured by Standard & Poor's index of 500 stocks. (The Dow Jones index dipped four percent for the same period.) These are the months when many wealthier individuals tend to make their giving decisions.

Finally, according to the Census Bureau, the number of people in what is known as the prime giving age — 35 through 64 — grew less than the 2.1 percent increase registered the previous year.

Among Givers, Most Generous Are the Poor and Widowed

The latest major demographic survey of individual giving and volunteering, completed in 1990, revealed again that low-income Americans make a far greater sacrifice in their giving behavior than those who are more affluent. This finding emerged from responses to questions asked of more than 2,700 adults randomly sampled by the Gallup Organization under the sponsorship of Independent Sector.

The sample was said to represent the American adult population.

Poorest households, as measured by those reporting earnings under $10,000, gave a full 5.5 percent of their 1989 income to philanthropic causes, an amount roughly equal to three weeks of gross pay ($379 out of an average income of $6,910).

By comparison, the wealthiest Americans — those earning $100,000 and more — reported donating 2.9 percent of income ($2,893), roughly one and a half weeks of gross earnings. Similar differences were reported in the first biennial study in this series, issued in 1988.

Reinforcing this finding is the fact that widows and widowers contributed more of their 1989 income — 3 percent — than did people who were married, single, or separated.

But the poor are not uniformly generous: only 49 percent of the lowest-income households reported that they gave, compared to 75 percent of all households. In most cases, the higher the income category, the higher number of households contribute.

Other key findings in the 292-page study are:

- Some 71 million U.S. households donated money to philanthropic causes in 1989, up from 65 million two years earlier. The gifts they offered amounted to 2.5 percent of their household income. (When non-givers are included, total household giving in the United States amounted to 2 percent of income, a figure virtually identical to the 2.1 percent reported previously in the 1990 edition of *Giving USA*.)

- Givers in 1989 contributed 13 percent more, *after adjusting for inflation*, than they had two years earlier. The average amount given during the year was $978.

- Moderate to middle-class households tend to donate less of their income. Those earning between $40,000 and $74,999 contributed 1.7 to 1.8 percent of household income.

- More Americans give money than time: 54 percent of U.S. adults volunteered formally (for an organization) in 1989, compared with 75 percent who donated money. Nevertheless, the number of volunteers grew over the two-year period by 23 percent. And the number of hours they volunteered also rose: 4.7 hours a week, up from 4 hours in 1987.

- The effect of taxes on giving is mixed. On the one hand, altruism, not tax savings, appears to be the most significant personal factor underlying the giving decision. Asked to rate their personal motivations for giving and volunteering, the greatest number of respondents (52.9 percent) cited as a major reason the "feeling that those who have more should help those with less." In striking contrast, "tax considerations and deductions" was cited as major by under 6 percent. In other words, for 93 percent of American households, the tax benefit of giving is either not a motivation at all (74 percent) or at best a minor consideration (19 percent).

  On the other hand, those who expect to itemize their deductions — and thus claim the benefit of the tax deduction — give more than two and a half times as much of their household income as those who do not expect to itemize. Itemizers give 3.1 percent of income, nonitemizers 1.2 percent.

- For every cause other than religion, the immediate spur to contributing for most of the population was being asked to give. Two-thirds to three-quarters of respondents cited this factor. For religion, the situation is reversed: two thirds said they "decided on my own" to give.

Based on extensive at-home interviews with 2,727 representative American adults, the study analyzes giving and volunteering by income, religion, ethnicity, sex, employment status, occupation, education level, age, geographic region, and immigration status. It also reports on motivations and personal goals involved in charitable behavior, and how households allocate their gifts and time among the different charitable categories.[1]

More Than Half of U.S. Teens Volunteer; Many Also Donate

Fifty-eight percent of American teenagers between the ages of 14 and 17 provide voluntary services to a variety of organizations, according to a second study undertaken in 1990 by the Gallup Organization under the sponsorship of Independent Sector. In 1989 the teens volunteered an average of almost four hours a week, and donated an average of $46. The study was based on responses to questions asked of 301 adolescents during March and April, 1990.

As with adults, religion has a strong impact on the decision of teens to engage in charitable behavior, particularly if the teens are actively involved in religious activities of some kind. Among teens who belong to a religious institution, two-thirds volunteered, and more than half donated. Among teens who are not affiliated, the corresponding numbers were markedly lower.

Schools, as expected, also exert an enormous influence. Both schools and religious institutions were the primary means through which most of the teens volunteered.

Eighty-five percent of the teenage respondents rated their voluntary experience as good or very good.[2]

Additional information on teenage voluntarism appears in the section Giving to Human Services.

Asian-American Giving Gains Wider Review

The charitable behavior of Asian-Americans was analyzed in two studies published in 1990, perhaps presaging a rising interest in the philanthropic activities of one of the fastest-growing ethnic populations in the United States.

One report evaluated Chinese-American giving within the context of that group's history in the United States. It was originally prepared as a research paper funded by the W. A. Gerbode Foundation. Reportedly the first such analysis of the subject, the book challenges a perception held by some that Chinese-Americans are "takers not givers." It describes types of giving among the population, reviews misconceptions of and by Chinese-Americans, and provides a listing of both Chinese and Japanese-American foundations.[3]

The second study, conducted by United Way of King County, Washington, surveyed 372 Asian-Americans "most likely to be active within and supportive of charitable causes in their communities." Intended in part as a marketing study, the report notes that respondents comprise "an affluent, socially concerned population segment willing and able to provide support to nonprofit health and human service organizations seeking both volunteers and contributors." Among the findings:

- The median amount donated during the year was $740.
- Almost four-fifths of the gifts go to general causes; only a fifth is donated specifically to Asian-American nonprofits. And only one out of eight respondents gives the bulk of donations to Asian-American organizations.
- United Way retains high name recognition within the Asian American community, but "donor retention…is lower than with mainstream donors."
- A decline in Asian-American donations to United Way accompanied an increase in giving to other charities, a "general shift from moderate to liberal political views during the last 10 years," and a view that "United Way services are unrelated to the interests of the community."[4]

Publication of the study was financed by grants from First Interstate Bank, U.S. West Communications, and Uwajimaya, Inc. More information on ethnic diversity in philanthropy appears in the chapter State of the Philanthropic Sector.

Civil Service Donors Give to More Coalitions

Federal employees contributed $186.88 million to 11 coalitions of organizations seeking funds through payroll deductions in 1989, the latest year for which figures are available. The donations amounted to an increase of 12.9 percent over the $153.67 million donated to nine coalitions the previous year.

Although United Way, the oldest and largest of the coalitions, again received the greatest portion of donations, growing competition for the lucrative workplace fund drive — known as the Combined Federal Campaign (CFC) — appeared to shift giving patterns. United Way received 36.6 percent of the employee contributions in 1989 — a slide from the 39.5 percent it captured the year before.

Competition in the CFC affected other participants in a similar manner. In spite of increases in absolute amounts over the year before, some lost in what is called "market share," or percent of total funds donated. Others saw a decline both in their own donations and in their percent of the total.

By contrast, some groups experienced substantial increases both in contributions and market share. A few held their share steady.

Coalitions of groups losing ground in 1989 included both the National and International Service Agencies. Coalitions gaining a larger percentage of worker donations included National Unaffiliated Agencies, Other Local Federations, and the American Red Cross (the last most likely in response to the San Francisco earthquake and Hurricane Hugo).

National Voluntary Health Agencies, a long time participant in the CFC, retained its fifth of donations, and Independent Charities of America increased its share slightly from four to under six percent.

Two new entrants into the 1989 CFC included the Environmental Federation of America, which garnered almost three percent of the gifts, and the United Service Organization (distinct from United Service Agencies) which took in less than a half percent.

The following is based on unpublished data from the U.S. Office of Personnel Management:

- United Way (combining local coalitions and national office): $67.4 billion, an increase of 4.6% over the year before. Market share 36.6%, down from 39.5%.
- National Voluntary Health Agencies: $37.29 million, up

18.8%. Market share 19.95%, up from 18.96%.

- Independent Charities of America: $10.43 million, up 46.5%. Market share 5.6%, up from 4.2%.
- National Unaffiliated Agencies: $20.46 million, up 38.5%; Market share 11%, up from 8.9%.
- Local Unaffiliated Agencies: $15.07 million, up 9.4%. Market share 8.1%, virtually unchanged from 8.3%.
- Other Local Federations: $3 million, down 47%. Market share 1.6%, down from 2.6%.
- National Service Agencies: $10.3 million, down 39.1%. Market share 5.5%, down from 10.2%.
- International Service Agencies: $8.9 million, down 20%. Market share: 4.8%, down from 6.6%.
- American Red Cross: $6.8 million, up 519%. Market share: 3.6%, up from 0.7%.
- Environmental Federation of America: $5.38 million. Market share: 3%.
- United Service Organization: $738,000. Market share: 0.4 percent.

Most Anonymous Donors Aim To Avoid More Solicitations

People who decline to give their name along with their gifts cite one overriding reason for their anonymity: to avoid receiving requests for funds from other organizations.

Preliminary results from a national survey of 670 development officers, undertaken at the end of 1990 covered a three-year period. The reason cited almost 50 percent of the time for keeping the name of the donor secret was "to minimize solicitations from other organizations." The next most frequently cited reason, at under seven percent, was "religious conviction."

The survey was designed and conducted by the development office of Marymount College, New York, in preparation for a conference on anonymous giving at Indiana University's Center on Philanthropy. Early unpublished results from the survey, based on 326 returns, revealed:

- Individuals comprise about 90 percent of anonymous donors.
- Nearly half of anonymous gifts (48 percent) tend to be under $1,000; almost one in five ranges between $1,000 and $4,999.
- More than 15 percent of the largest anonymous gifts received by the surveyed development officers over the past three years were between $1 million and $4.9 million.

- Mail is the favored method of anonymous giving, utilized almost 40 percent of the time. Phone donations are second, at 35 percent. Face-to-face solicitations account for one in seven gifts.
- Anonymous gifts are unrestricted more than a third of the time. When restricted, they tend to be given for capital purposes, other than endowment, almost a quarter of the time.

Table 8: Distribution of Large Gifts from Individuals ($1 Million and Above)

Use	Amount	% of Total
Religion	$ 0	0.00%
Education	975,660,000	97.17%
Health	6,256,000	0.62%
Human Services	3,200,000	0.32%
Arts, Culture & Humanities	18,000,000	1.79%
Public Society/Benefit	1,000,000	0.10%
Environment/Wildlife	0	0.00%
International Affairs	0	0.00%
Other	0	0.00%
	$1,004,116,000	100.00%

Large Individual Gifts

Leslie H. Wexner
Ohio Higher Education Trust
$250,000,000
10 Million Shares of Stock

Walter H. Annenberg
United Negro College Fund
$50,000,000

Arthur I. and Edith-Marie Appleton
Florida State University
$42,000,000
over 3 years

Ralph Waldo Beeson
Asbury Theological Seminary
$39,000,000

Ralph Waldo Beeson
Samford University
$39,000,000

John W. Kluge
Columbia University
$25,000,000

Laurance S. Rockefeller
Princeton University
$21,000,000

Edward P. Bass
Yale University-Yale Institute of Biospheric Studies
$20,000,000

Lee M. Bass
Yale University
$20,000,000

Sid R. Bass
Yale University
$20,000,000

Gordon and Ann Getty
University of California at Berkeley
$15,000,000

J.A. and Kathryn Albertson
College of Idaho
$13,500,000

Walter H. Annenberg
University of Pennsylvania
$10,000,000

Walter J. and Betty C. Zable
College of William and Mary
$10,000,000

Jack and Dollie Galter
Northwestern University
$10,000,000

Frank and Mary Jane Smeal
Pennsylvania State University
$10,000,000

David Grainger
University of Wisconsin
Foundation
$9,000,000

Frank J. and Sylvia Pasquerilla
Georgetown University
$8,000,000

Frances Lehman Loeb
Vassar College
$7,500,000

Zanvyl Krieger and Zanvyl and Isabelle Krieger Fund
Johns Hopkins University
$7,500,000

Katherine Bogdanovich Loker
University of Southern
California
$7,000,000

Vieve Gore
Westminster College of
Salt Lake City
$7,000,000

William E. and Wyllis Leonhard
Pennsylvania State University
$7,000,000

Franklin L. Fero
Hartwick College
$6,500,000

Harry Weinberg
University of Scranton
$6,000,000

Donald P. Kelly
University of Notre Dame
$6,000,000

C. Herman and Mary Virginia Terry
University of Georgia
$6,000,000
over 4 years

George A. Roberts
Carnegie Mellon University
$6,000,000

R. Crosby Kemper Jr.
Kansas City Art Institute
$6,000,000

Dorothy E. Klotz and Marion N. Rowley
Ohio State University
$5,730,000

Doloras Dore Eccles
University of Utah
$5,500,000

Kathryn and Shelby Cullom Davis
Wellesley College
$5,000,000

Anonymous
University of the South
(Sewanee)
$5,000,000

David H. Smith
Ohio Wesleyan University
$5,000,000

Paul Mellon
Carnegie Mellon University
$5,000,000

J. Lloyd and Dorothy Huck
Pennsylvania State University
$5,000,000

Jesse Philips
University of Dayton
$5,000,000

T. Eugene and Anne Worrell
Wake Forest University
$5,000,000

Ben and Sheri Kelts
University of California at
San Diego
$5,000,000

Charles Dolan Family
Fairfield University
$5,000,000

Joseph J. Abbell
Jewish Theological Seminary
$5,000,000

William E. Moore
Georgia Institute of Technology
$5,000,000

London T. Clay
Harvard University
$4,550,000

R. David Thomas
Ohio State University
$4,200,000

Anonymous
University of Houston
$4,200,000

Jim and Larry Payne
University of Southern
Mississippi
$4,000,000

Anonymous
Birmingham-Southern College
$4,000,000

Blanton J. Whitmire
North Carolina State University
$4,000,000

John M. O'Quinn
University of Houston
$4,000,000

Arthur C., Jr. and Gertrude Nielsen
University of Wisconsin
$4,000,000

Anonymous
Indiana University Center on
Philanthropy
$3,700,000

Richard J. Phelps
Phillips Academy
$3,700,000

Robert S. and Alice Jepson
University of Richmond
$3,000,000

William McGowan
Kings College
$3,000,000

James A. and Mari Michener
University of Texas
$3,000,000

James R. and Louise Moffett
University of Texas at Austin
$3,000,000

Vincent J. Naimoli
University of Notre Dame
$3,000,000

Bernard S. and Sarah M. Gewirz
Georgetown University
$3,000,000

Frederick R. Weisman
University of Minnesota
$3,000,000

Anonymous	University of Notre Dame	$3,000,000
Anonymous	University of California at Irvine	$2,830,000
Edward and Sylvia Harter	Baker University	$2,700,000
Elizabeth Boatwright Coker and her Family	Coker College	$2,700,000
H. Ross Perot	Auburn University	$2,600,000
Lowell E. and Rose Mary Moriarty	University of Notre Dame	$2,500,000
Joseph J. Jacobs	Polytechnic University (NY)	$2,500,000
Grandsons of John V. Vickers	University of Southern California	$2,500,000
Elsie and the Late Harry Poterfield	University of Arizona	$2,500,000
Margaret Hunt Hill and Caroline Rose Hunt	Mary Baldwin College	$2,400,000
William M. and Byrne Griffith	South Dakota State University	$2,400,000
Harry J. Gray	Hartford Hospital	$2,256,000
Lawrence Beck	Alma College	$2,000,000
Thomas J. Flatley	Boston College	$2,000,000
Harold Alfond	University of Maine	$2,000,000
Walter H. Annenberg	Brown University	$2,000,000
Harold C. Simmons and Simmons Foundation	University of Texas	$2,000,000
Dr. and Mrs. Otto Haas	Harvard University	$2,000,000
Family of Hank Greenspun	University of Nevada at Las Vegas	$2,000,000
J. Willard Marriott, Jr.	University of Utah	$2,000,000
Anonymous	North Central College	$2,000,000
Robert Jones	Middlebury College	$1,850,000
Ira Rothgerber	University of Colorado	$1,800,000
Ronald and Karen Offutt	Concordia College	$1,500,000
Thomas J. and Marie C. Murrrin	Duquesne University	$1,500,000
Mr. & Mrs. Walter Annenberg	The Academy of Music (Philadelphia)	$1,500,000
Peter C. and Emajean Cook and Marvin and Jerene DeWitt	Grand Valley State University	$1,500,000
Lewis T. Williams	University of California at San Francisco	$1,500,000
Mrs. Clifford Nelson Murphy	East Texas Baptist University	$1,500,000
Mrs. Sylvia Kugel	University of Southern California Ethel Percy Gerontology Center	$1,500,000
Anonymous	Pacific Lutheran University	$1,500,000
Anonymous	St. Bonaventure University	$1,500,000
Philip and Patricia Frost	University of Miami School of Music	$1,500,000
Dallas and Jean Coffman	University of Tennessee at Knoxville	$1,500,000
Duane and Lorraine Roberts	Pacific University	$1,500,000
Dale Tillery	University of California at Berkeley	$1,500,000
Charles E. Hugel	Lafayette College	$1,500,000
Helen Harp Henry	Simpson College	$1,400,000
Jo Ann Hess Myers	Connecticut College	$1,400,000
David M. and Barbara A. Kirr	Carnegie Mellon University	$1,300,000
Ruth and Frank Stanton	Ohio State University	$1,250,000
Hadley Case	Antioch University	$1,250,000

Louis and Gladyce Foster
Stanford University
$1,200,000

Jay C. and Evelyn Piccinati
University of Denver
$1,200,000

Fortune Family
American Red Cross
$1,200,000

John K. and Luise Hanson
Waldorf College
$1,200,000

Walter English
Methodist Theological School in Ohio
$1,100,000

Scott and Theresa Beck
Westminster College
$1,100,000

Hans Wedemeyer
University of Miami
$1,100,000

Anonymous
Hawaii Pacific College
$1,100,000

Andrew A. Sorensen
Johns Hopkins University
$1,100,000

Marion and Marian Weary
Nebraska Wesleyan University
$1,100,000

Edward J. Debartolo
United Way of America
$1,000,000

Edna S. and Stanley C. Tuttleman
Pennsylvania Academy of Fine Arts
$1,000,000

W. Gregory Horton
Baptist College
$1,000,000

Bill and Lee Ulerich
Pennsylvania State University Milton S. Hershey Medical Center
$1,000,000

Gene and Anne Kincaid
Alderson-Broaddus College
$1,000,000

Ralph and Anne Ketner
The National 4-H Council
$1,000,000

Peter and Eleanor Pottman Kleist
Ohio Wesleyan University
$1,000,000

Hugh S. Cannon
University of Utah
$1,000,000

Anonymous
Ursinus College
$1,000,000

Jack F. and Helen Hustad
Luther College
$1,000,000

John and Patricia Kluge
American Foundation for AIDS Research (AmFAR)
$1,000,000

Anonymous
Davis & Elkins College
$1,000,000

Anonymous
Clemson University
$1,000,000

T.T. Tsui
Art Institute of Chicago
$1,000,000

Verne Willaman
Pennsylvania State University
$1,000,000

Richard Bernstein
University of Maryland-Eastern Shore
$1,000,000
property value

Ernest W. and Jean Hahn
University of Southern California
$1,000,000

William G. Pannill
Mary Baldwin College
$1,000,000

Bernard N. and Beatrice N. Sandson
Pennsylvania State University
$1,000,000

J. Warren McClure
Ohio University
$1,000,000

Eleanor Hughes Biggs
Oberlin College
$1,000,000

Eric A. Friedheim
American University
$1,000,000

Pickard Family
Ripon College
$1,000,000

Eugene M. Clary
Georgia Institute of Technology
$1,000,000

Richard Haynes
University of Miami
$1,000,000

Kay H. and Alan Blood
University of Utah
$1,000,000

Fordham Alumni
Fordham University
$1,000,000

Anonymous
Asbury College
$1,000,000

Mrs. Hugh A. Glauser
Kent State University
$1,000,000

Roy P. Drachman
University of Arizona
$1,000,000

Reef Challance Ivey II
University of North Carolina at Chapel Hill
$1,000,000

The Late Bruce and Lorraine Cumming
University of Arizona
$1,000,000

Lavern and Audrey Busse
Mount Mercy College
$1,000,000

Barbara Massey Clark
Belmont College
$1,000,000

Margaret E. Petree
University of Oklahoma
$1,000,000

Carolyn Chambers
University of Oregon
$1,000,000

John A. and Catherine G. Jackson
Texas Lutheran College
$1,000,000

Edna Tate Smith
Tusculum College
$1,000,000

Koli and Margaret Amini
University of Kansas
$1,000,000

E. Andrew Steffen
Indianapolis Symphony Orchestra
$1,000,000

Martha C. Rieth
DePauw University
$1,000,000

Children of Anna Smith Fine
Rice University
$1,000,000

Robert and Betty Porter
Dartmouth-Hitchcock Medical Center
$1,000,000

Harry Reed
University of Wyoming
$1,000,000

William F. and Keith Kieschnick
California Institute of Technology
$1,000,000

Family of Gene Brauns[illegible]
University of Southwestern Louisiana
$1,000,000

William S. Guttenberg
New Jersey Institute of Technology
$1,000,000

Joe Frank Sanderson
Mississippi State University
$1,000,000

Joe Frank Sanderson
Millsaps College
$1,000,000

Lester & Roberta Smith
University of Arizona
$1,000,000

Frederick C. Crawford
Case Western Reserve University
$1,000,000

Nicholas and Stella Crane
University of Miami
$1,000,000

Harry McConomy
Carnegie Mellon University
$1,000,000

Family of the Late Charles Frederick Sarigert, Sr.
Oregon Museum of Science and Industry
$1,000,000

Family of William Larimer Mellon
Carnegie Mellon University
$1,000,000

Jay C. and Evelyn Piccinati
University of Arizona
$1,000,000

Dr. and Mrs. Herbert W. Boyer
Saint Vincent College
$1,000,000

Family of Dolph Simons
University of Kansas
$1,000,000

James H. Harless
Marshall University
$1,000,000

Donald H. Jones
Carnegie Mellon University
$1,000,000

Ruth Lilly
American Red Cross
$1,000,000

Joe L. Allbritton
Baylor University
$1,000,000

Theodore D. and Martha Nierenberg
Carnegie Mellon University
$1,000,000

Dora Hood Schindler
University of Northern Iowa
$1,000,000

Joseph F. Rocereto
Drexel University
$1,000,000

Cecil H. Green
University of Texas Southwestern Medical Center at Dallas
$1,000,000

William D. and Elizabeth R. Foote
University of Southern California
$1,000,000

Lewis Cullman
Purdue University
$1,000,000

M.A. and Lila Reetz Self
University of Kansas
$1,000,000

Marvin and Bobbie Bastian
Wichita State University
$1,000,000

William L. and Josephine Weiss
Pennsylvania State University
$1,000,000

Lawrence J. Ramer
Lafayette College
$1,000,000

George F. and Edna Brown Titus
University of Illinois at Urbana-Champaign
$1,000,000

Albert W. Lawrence
Rensselaer Polytechnic Institute
$1,000,000

Alan and Patti Guerrieri
Salisbury State University
$1,000,000

Fitzgerald and Susan Hudson
Duke University
$1,000,000

John E. Reeves, J.E. Reeves, Jr. and the Reeves Family
Wofford College
$1,000,000

Mr. and Mrs. Henry Posner, Jr.
Carnegie Mellon University
$1,000,000

Roberta Golding
University of South Florida
$1,000,000

Anonymous
Mississippi County Community College
$1,000,000

John and Jane Player
Mississippi State University
$1,000,000

Anonymous
Pine Manor College
$1,000,000

Carolyn Lyle Davis
University of California at Los Angeles
$1,000,000

Eric A. Friedheim
National Press Club
$1,000,000

John S. and Ruth E. Gribben
Wichita State University
$1,000,000

Bernard R. Ruben
Ohio State University
The Arthur G. James Cancer Hospital
$1,000,000

Bob and Betty Tointon
University of Northern Colorado
$1,000,000

Steven Edward Scarff
Lawrence University
$1,000,000

Anonymous
Bethel College and Theological Seminary
$1,000,000

Anonymous
Catherine McAuley Health System
$1,000,000

Harry A. and Margaret D. Towsley
Catherine McAuley Health System
$1,000,000

Louis W. Beigler
Illinois Institute of Technology
$1,000,000

Johnnie Cordell Breed
Columbia College
$1,000,000

Nicholas Crane and Family
University of Miami
$1,000,000

Mr. and Mrs. Fitzgerald S. Hudson
Duke University
$1,000,000

Edmund F. and Virginia B. Ball
Ball State University
$1,000,000

Family of Alfred Newman
University of Southern California
$1,000,000

Sarkis Acopian
Florida Institute of Technology
$1,000,000

William R. Hauke Family
Champlain College
$1,000,000

Mr. and Mrs. Raymond Willie
University of Texas
$1,000,000

Evelyn Reid Syphax
Virginia Union University
$1,000,000

Bill Gallagher
University of Montana
$1,000,000

Chester E. Kirk
University of Rhode Island
$1,000,000

Descendants of Basil Lanneau Gilders-Leeve
University of Virginia
$1,000,000

Anonymous
University of Arizona
$1,000,000

Charles W. and Sally Pegues Oswald
University of Kansas
$1,000,000

Ken and Myra Monfort
University of Northern Colorado
$1,000,000

Notes to Giving by Individuals

1/ Virginia A. Hodgkinson and Murray S. Weitzman, *Giving and Volunteering in the United States*, 1990 Edition, Independent Sector, 1990, Washington, D.C.

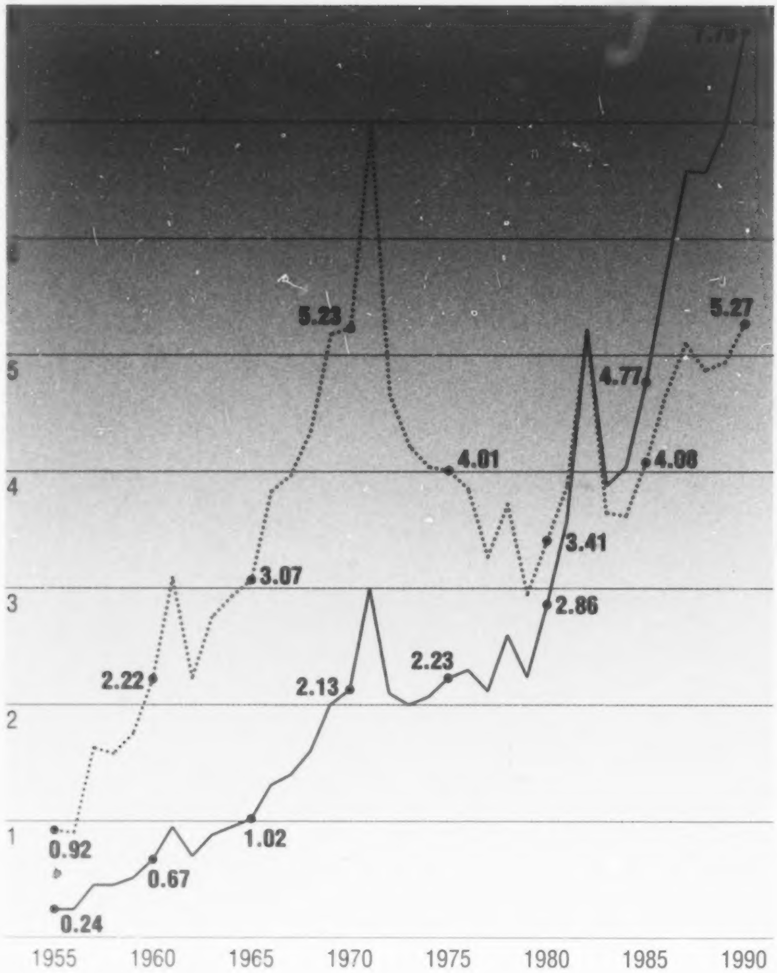
2/ Virginia A. Hodgkinson and Murray S. Weitzman, *Volunteering and Giving Among American Teenagers 14 to 17 years of Age: Findings from A National Survey*, 1990 Edition, Independent Sector, 1990, Washington, D.C.

3/ Robert Lee, *Guide to Chinese American Philanthropy and Charitable Giving Patterns*, 1990, Pathway Press, PO Box 6183, San Rafael, CA 94903.

4/ Elaine Ko and Danny Howe, *The Asian American Charitable Giving Study*, 1990, United Way of King County, Seattle, WA.

Total Giving 1955–1990
(Current $ vs. Inflation-Adjusted $)

($ in Billions)



———— **Current $**
.... **Constant $**

Table 9: Bequests ($ in Billions)

	Amount		Amount
1971	$3.00	**1981**	3.58
1972	2.10	**1982**	5.21
1973	2.00	**1983**	3.88
1974	2.07	**1984**	4.04
1975	2.23	**1985**	4.77
1976	2.30	**1986**	5.70
1977	2.12	**1987**	6.58
1978	2.60	**1988**	6.57
1979	2.23	**1989**	6.97
1980	2.86	**1990**	7.79

Source: IRS for data through 1980

Bequests to nonprofit organizations in 1990 reached an estimated $7.79 billion, reflecting a growth of 11.76 percent over the revised estimate of $6.97 billion in individuals' bequests in 1989.

After adjusting for inflation, bequests in 1990 showed a 6.69 percent increase.

The $7.79 billion represented almost 6.4 percent of total giving for the year.

The estimate of bequests is projected from surveys of health, human service, education and other nonprofit organizations. Because they depend largely on the life span of donors, bequests remain the most unpredictable source of contributions.

Baltimore Realtor's Bequest Boosts Foundation Aiding Poor

An infusion of funds to the Harry and Jeanette Weinberg Foundation, thanks to a bequest announced in 1990 by the estate of near-billionaire Harry Weinberg, will boost the foundation to 11th place ranked by assets — directly behind the Kresge Foundation and just ahead of Duke Endowment.

The Weinberg Foundation, established in 1959, specifically assists organizations serving low-income people.

Harry Weinberg emigrated to the United States from what was then Austro-Hungary in 1912, at the age of four. According to an account in a philanthropic publication, he dropped out of school at the age of 12, found a job selling automobile tires, and worked his way up until he was able to purchase a tire store of his own. He made his fortune in real estate, and established a reputation as an unobtrusive individual with a passionate commitment to helping poor people.[1]

Other significant bequests appear in the "large bequest" listing elsewhere in this section.

Table 10: Distribution of Large Bequests
($1 Million and Above)

Use	Amount	% of Total
Education	$186,635,097	92.66%
Health	4,375,000	2.17%
Human Services	1,400,000	0.70%
Arts, Culture & Humanities	9,000,000	4.47%
Public/Society Benefit	0	0.00%
Environment/Wildlife	0	0.00%
International Affairs	0	0.00%
Other	0	0.00%
	$201,410,097	100.00%

Large Bequests

Estates of Col. C.P. and Anna Crouchet Simpson
University of Texas M.D. Anderson Cancer Center
$24,000,000

Estate of Paulette Goddard
New York University
$20,000,000

Estate of Curtiss Ely Frank
Colgate University
$13,000,000

Estate of James Campbell
Saint Louis University
$11,500,000

Estate of Thomas Lord
University of Southern California
$10,000,000

Estate of Helen Geier Flynt
Historic Deerfield Inc.
$8,000,000

Estate of J. Houghton McLellan, Jr.
Bowdoin College
$7,000,000

Estate of Franklin L. Fero
Hartwick College
$6,500,000

Estate of Howard L. 'Ki' Kleinoeder
University of Washington
$6,000,000

Estates of Barbara Hirschi Neely and Paul T. Neely
Lewis and Clark College
$5,500,000

Estate of Mr. & Mrs. Thomas Shanks McPheeters
Columbia Theological Seminary
$5,000,000

Estate of Helene Stafford
Drew University
$4,500,000

Estate of Howard L. 'Ki' Kleinoeder
Alpha Sigma Phi
$4,000,000

Estate of Phyllis and Gaylord C. 'Buck' Weaver
Colorado School of Mines Foundation
$4,000,000

Estate of Murray Johnson
University of Texas at Austin
$3,400,000

Estate of Carl F. Setz, Jr.
Cardinal Glennon Children's Hospital
$3,357,000

Estate of Harriet Sue Salmon
Chapman College
$3,100,000

Estate of Ruth McKinlay
University of Southern California
$3,100,000

Estate of Earl R. Forsyth
Suomi College
$3,000,000

Estate of Lester A. Hamburg
Carnegie Mellon University
$2,755,097

Estates of Edward and Sylvia Harter
Baker University
$2,700,000

Estate of Mary E. Thomas
University of North Carolina
$2,500,000

Estate of Oda Dice Demarest
Ohio State University
$2,500,000

Estates of Floyd J. and Mary E. Schwall
University of California at Davis
$2,300,000

Estate of Junius Calvin Brown
Wake Forest University
$2,130,000

Estate of James H. and Minnie M. Edwards
University of Houston - Downtown
$2,000,000

Estate of George Matt Asher
Georgetown College
$2,000,000

Estate of Paris Fletcher
Middlebury College
$2,000,000

Clarence J. and Hazel M. Beck
University of Kansas
$2,000,000

Estate of Eunice Bernhard
University of North Carolina
$1,800,000

Estate of Perre Bowen
University of Virginia
$1,700,000

Estate of Claude Mather Olds
University of Miami School of Law
$1,500,000

Estate of Madge M. Jones
University of Virginia
$1,500,000

Estate of Hanna Sisson Spyker
Northeast Louisiana University
$1,500,000

Estate of Descendents of Basil
Gilders-Leeve
Johns Hopkins University
$1,500,000

Estate of Verna Olmsted
The United Methodist Homes of New Jersey
$1,400,000

Estate of Sara Anderson
University of Arizona
$1,400,000

Estate of William Henry Dunn Rossiter
University of Virginia
$1,250,000

Estate of Miriam Barcus Brooks
Allegheny College
$1,200,000

Estate of Hazel Prior Hostetler
Laurel School
$1,200,000

Estate of Pearl M. Bruchs and Ina T. McComb
Wautoma School District
$1,200,000

Estate of John Klinder
Ohio University
$1,100,000

Estate of Marie Josephine Wempe Pellerano
Dominican College of
San Rafael
$1,100,000

Estate of Isabel Woodworth
Planned Parenthood of
Connecticut
$1,018,000

Estate of James Good
Bowling Green State University
$1,000,000

Estates of George F. and Edna Brown Titus
University of Illinois at Urbana-Champaign
$1,000,000

Estate of Edmonia C.L. Metcalf
Hampden-Sydney College
$1,000,000

Estate of Donal R. Longman
Oberlin College
$1,000,000

Estate of Eugenia Doll
American Ballet Theater
$1,000,000

Estate of Catherine C. Combs
University of Kansas
$1,000,000

Estate of Sally Lindholm
University of Arizona
$1,000,000

Estate of Roslyn Weisberg Cominsky
University of Rochester
$1,000,000

Estate of Ella Van Dyke Tuthill
Skidmore College
$1,000,000

Estate of C. Virginia Myers
College of Wooster
$1,000,000

Notes to Giving by Bequest

1/ Jennifer Moore, "Founder's Bequest May Create $1-Billion Foundation in Baltimore, With a Charter 'to Help the Poor,'" *The Chronicle of Philanthropy*, November 13, 1990.

Giving by Foundations

Foundation Grants 1955–1990
(Current $ vs. Inflation-Adjusted $)

($ in Billions)

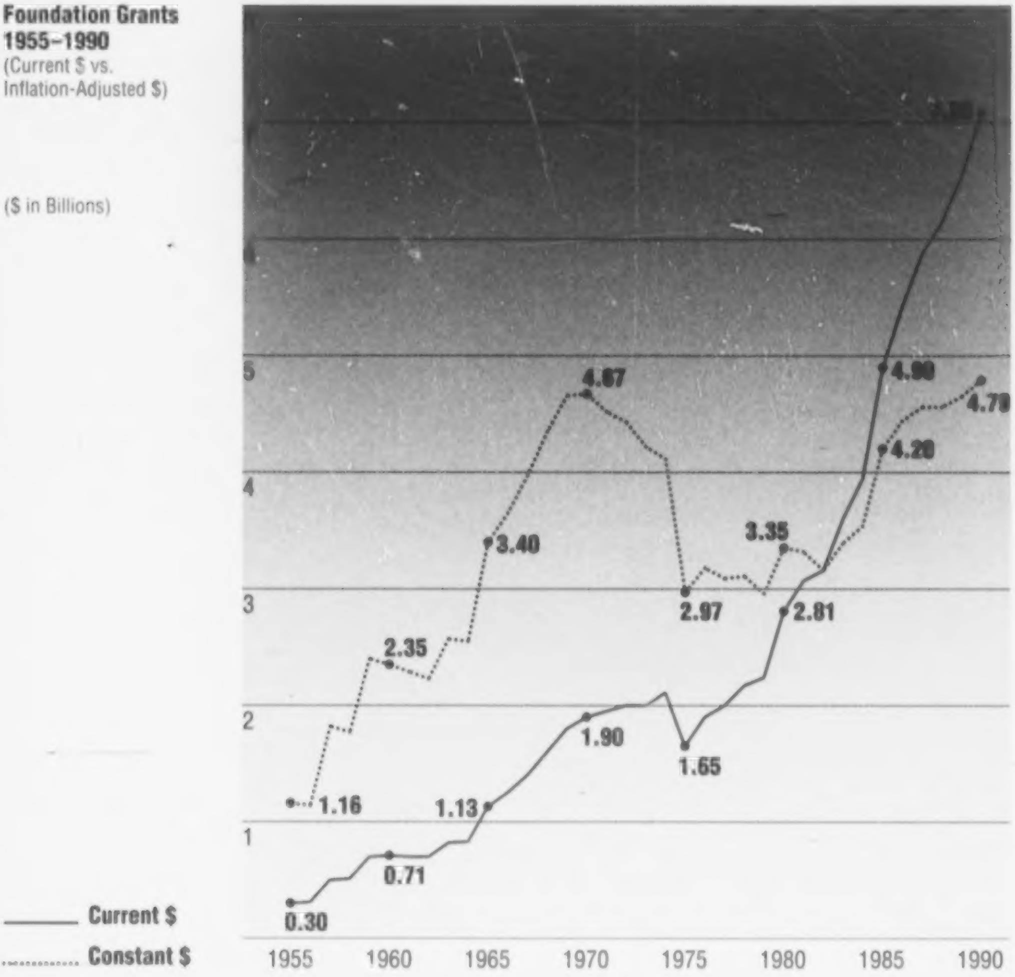


Table 11: Foundation Grants ($ in Billions)

	Amount		Amount
1971	$1.95	**1981**	3.07
1972	2.00	**1982**	3.16
1973	2.00	**1983**	3.60
1974	2.11	**1984**	3.95
1975	1.65	**1985**	4.90
1976	1.90	**1986**	5.43
1977	2.00	**1987**	5.88
1978	2.17	**1988**	6.15
1979	2.24	**1989**	6.55
1980	2.81	**1990**	7.08

Note: Corporate foundations excluded.
Source: The Foundation Center for figures through 1985 and 1988-89.

Independent and community foundations distributed an estimated $7.08 billion in grants in 1990, an increase of 8.09 percent over the revised estimate of $6.55 billion granted the year before.

After adjusting for inflation, the increase amounted to 3.2 percent.

Foundation grants accounted for 5.8 percent of total giving for the year.

The estimate of giving by foundations is projected from a survey of several hundred representative foundations, including the top 50 by grants, as reported by The Foundation Center, and revised according to the Center's National Data Book. The estimate represents grants actually paid out, rather than authorized.

Details of individual foundation finances appear on Federal 990PF forms, available for review at The Foundation Center libraries in various cities, the IRS Freedom of Information Reading Room in Washington, D.C., and IRS district offices. Some foundations may provide the forms directly.

Foundation Assets Dip In Lackluster Market

Assets of America's independent and community foundations dropped by 2.8 percent in 1990, leveling off at an estimated $131.8 billion.

The dip reflected a stock market that barely moved during the year. As measured by Standard & Poor's index of 500 leading stocks, the market rose a mere 3.6 percent over 1989. Even this figure overstates the performance of stocks in general. The New York Stock Exchange's Composite Index, representing three times as many securities, rose by only 1.9 percent in 1990. Further, the S&P Index, the Exchange Index, and the Dow Jones Index all declined in the critical months of November and December 1990 from the same period the year before.

The reason foundation grants did not follow the dip in assets is that grant authorizations are usually made a year or more in advance. Thus many 1990 grants were authorized in 1989, a year in which assets did very well, jumping more than 24 percent. The 1989 asset rise reflected a bullish market in which the S&P and the Exchange indexes rose by more than 20 percent.

Grantmakers Explore Ethnic, Gender Diversity Here & Abroad

The pace and impact of ethnic and minority integration into "mainstream America," and the increasing role of women in developing nations, were among the major issues explored by some 1,900 foundation representatives attending the 41st annual conference of the Council on Foundations.

Held in Boston on April 2-4 under the theme "The Struggle for Community," the conference opened with a joint interview of Graca Machel, former first lady of Mozambique, and

Sissela Bok, an author and philosophy teacher at Brandeis University. (The scheduled interview with Desmond Tutu, the Archbishop of South Africa and longtime leader of the anti-apartheid movement, was cancelled because of violence in South Africa.)

Conducted by television journalist Bill Moyers, the interview centered on foundation support of emerging democracies throughout the world. Mr. Moyers is also president of the Florence and John Schumann Foundation.

Related sessions focused on philanthropic responses to the reaffirmation of ethnic and racial pride in America, "often in the face of persistent prejudice and discrimination"; and the changing roles of women in such nations as Barbados, Mozambique and South Africa.

Highlights of the conference were sessions on:

- Health and violence. According to data released by the panel for this session, three of five leading causes of premature death in the United States today entail violence. Grantmakers heard how organized philanthropy might help neighborhoods deal with this pervasive aspect of community life. Other sessions on community health dealt with the increased number of infants addicted to drugs and alcohol, the resurgence of grandmothers as primary care providers for children, AIDS among minority populations, and health care rationing.
- Primary schooling, in particular divergent emphases on what is most important to learn: Western traditions and history, or basic problem solving and universal values. Another schooling issue was the movement towards highly decentralized, school-based management systems.

Table 12: Distribution of Foundation Grants,* 1989 ($ in Thousands)

	Amount	% of Total
Arts & Culture	$455,744	14.0
Education	722,625	22.2
Environment & Animals	159,800	4.9
Health	563,353	17.3
Human Services	493,193	15.2
International Affairs	126,743	3.9
Public/Society Benefit	326,560	10.0
Science & Social Science	357,168	11.0
Religion	44,710	1.4
Other	4,352	0.1

Source: *Grants Index*, 19th Edition, 1990, The Foundation Center. *Data reflect sample of 472 leading independent, company-sponsored, and community foundations.

Details on the Council's other efforts to promote ethnic diversity among donors and nonprofit boards appear in the chapter State of the Philanthropic Sector.

Who Governs Foundations? Who Staffs Them? At What Pay?

Two-thirds of the trustees of leading

American foundations surveyed in 1990 were white males, and a quarter were white females. Family relations accounted for slightly under a third of directors and trustees. Among 99 foundations that provide monies for attending board meetings, the median amount is $500. Of the 50 foundations that provide monies for attending committee meetings, the average amount is $450. Within the foundation world, any form of compensation remains a hotly debated matter of principle: some argue it violates the underlying principle of voluntarism; others that it encourages board participation by people who are not independently wealthy.

These are among the hundreds of pieces of information on foundation policies and practices released in the Council on Foundation's latest report on management. The 181-page volume is based on a survey returned by 723 foundations, nine percent more than responded to the survey two years earlier. Respondents own about half the assets of the more than 30,000 foundations in the U.S., and provide about 40 percent of the grants. Selected findings:

- Among the 723 respondents, 86 percent have staff, most of whom are paid. This contrasts strikingly with the entire universe of 30,000 foundations, of which only 10 percent have paid staff. Employees are more likely to be found in larger foundations.
- In contrast to board composition, women far outnumber men on staff — three out of four are female. Among professional employees, 57 percent are women. Racially, employee patterns are similar to board patterns: more than four-fifths of staff are white. About one in ten is black, and the remainder are American Indian and Asian. "These figures have changed little since the beginning of the decade," according to the report.
- Chief executives at the surveyed foundations earn an average (mean) salary of $80,800 — lower than the average salary of senators, physicians, university presidents, and major health and human service presidents, but higher than average earnings of trade association executives.
- Foundation portfolios tend more towards stocks than other investments, such as bonds, and larger foundations tend to hold a larger proportion of stocks than smaller foundations.
- The surveyed grantmakers are highly likely to join coalitions. About three-quarters of the 1990 respondents belonged to a regional association of grantmakers, and about four-fifths were members of

the Council. This move towards participation in umbrella organizations coincides with a similar trend among nonprofit charitable organizations over the past few years.[1]

Annual Gifts Higher To Community Funders

Community foundations, which last year celebrated their 75th anniversary, are receiving higher annual gifts, according to a survey released in 1990 by the Columbus Foundation. "Recently, the receipt of gifts of more than $15 million in a single year by a community foundation was a relatively rare occurrence," the report noted. "In 1989, eleven community foundations received $15 million or more in gifts. The top 50 in gifts reported more than $500 million in new funds."

Technically classed as public charities by the Internal Revenue Service, community foundations confine their grants to specific regions. In general, they seek to develop and enhance regional resources and leadership. Their funds derive from a variety of sources, and their grantmaking decisions are made by community representatives.

The Columbus Foundation report states that community foundation assets are increasing quickly. Twelve funders now hold assets above $100 million, and "the first $1 billion community foundation is virtually around the corner."[2]

Other developments pertaining to community grantmakers in 1990 include grants from the Lilly Endowment, the Ford Foundation and the John D. and Catherine T. MacArthur Foundation. The Lilly Endowment announced in June a 15-year, $47 million commitment to create or strengthen community foundation networks. The program will offer operating subsidies, technical assistance, and matching grants to help these foundations build their own endowments.

The Ford and MacArthur Foundations announced a joint $6.3 million multi-year program on leadership development and unrestricted endowment building.

Foundation Highlights: World Law, Gay Rights, Arts Enhancement

Other developments among foundations in 1990 included:

- A project by the Ford Foundation to promote greater support for international law and organizations in their efforts to "help maintain peace and restore order when trouble breaks out." Announced a few months following the Iraqi summer invasion of Kuwait — and about a month prior to the ensuing war between Iraq and U.S.-led multinational forces — the project will provide grants primarily for research, analysis and promotion of cooperative approaches to global issues. Publication of a paper describing the program in a historical context accompanied the announcement.[3]

- A fund-raising program specifically for gay and lesbian rights efforts, established by the Funding Exchange, which represents 15 foundations that support progressive and liberal causes. Funds raised through the program "Out: A Fund for Lesbian and Gay Liberation" will go directly to recipient organizations, rather than to a foundation. Also in 1990, the Exchange celebrated its tenth anniversary with a premier screening of "Diego Rivera: I Paint What I See." Sponsored by the Paul Robeson Fund for Film and Video, the film recounts the life of the famed Mexican muralist.
- A $28 million five-year program to improve arts quality and accessibility for Minnesota's residents, established by the McKnight Foundation. According to the Minnesota Council on Foundations, arts groups in the state have been receiving a lesser portion of the total foundation grant "pie" over the past several years.[4]

Table 13: Grants and Assets of Surveyed Foundations, 1989-1990

Foundation	Grants 1989	Grants 1990	Percent Diff.	Assets 1989	Assets 1990	Percent Diff.
Achelis Foundation	$ 770,000	$ 800,000	3.90%	$ 20,900,000	$ 20,150,000	-3.59%
Ahmanson Foundation	20,150,353	19,005,071	-5.68%	437,995,000	334,969,231	-23.52%
Albuquerque Community Foundation	309,509	614,900	98.67%	3,384,064	4,299,941	27.06%
Alden Trust, George I.	3,000	5,000	66.67%	78,600	82,600	5.09%
Altman Foundation	4,678,725	4,695,575	0.36%	113,567,963	110,245,377	-2.93%
Anderson Foundation, Hugh J.	1,525,832	1,835,563	20.30%	28,031,727	29,120,285	3.88%
Ann Arbor Area Foundation	106,554	146,722	37.70%	3,800,845	4,630,685	21.83%
Babcock Foundation, Mary Reynolds	3,033,802	4,368,889	44.01%	45,491,447	41,088,420	-9.68%
Baton Rouge Area Foundation	442,572	539,311	21.86%	7,000,000	7,300,000	4.29%
Bayrd Foundation, Adelaide Breed	256,500	359,100	40.00%	1,947,715	1,996,702	2.52%
Benedum Foundation, Claude Worthington	7,631,630	4,608,045	-39.62%	173,341,393	159,350,225	-8.07%
Biddle Foundation, Mary Duke	650,972	701,035	7.69%	16,163,861	16,434,285	1.67%
Bigelow Foundation, F. R.	2,800,466	2,789,945	-0.38%	67,877,828	68,899,302	1.50%
Blandin Foundation, Charles K.	7,933,670	7,373,936	-7.06%	179,095,227	184,000,000	2.74%
Boehm Foundation, The	588,934	479,562	-18.57%	1,879,172	1,749,925	-6.88%
Boettcher Foundation	5,252,202	4,615,184	-12.13%	114,215,000	109,866,000	-3.81%
Boston Foundation	12,966,006	15,128,113	16.68%	216,357,937	236,276,937	9.21%
Bowne Foundation, Inc., Robert	379,750	370,000	-2.57%	7,128,076	6,697,496	-6.04%
Bradley Foundation, Inc., Lynde & Harry	20,565,550	25,531,212	24.15%	377,858,000	374,446,000	-0.90%
Bremer Foundation, Otto	4,901,150	5,244,443	7.00%	82,496,981	93,000,000	12.73%
Bridgeport Area Foundation, Inc.	609,350	791,858	29.95%	8,300,000	8,650,000	4.22%
Brown Charitable Trust, Inc., Dora Maclellan	793,824	817,085	2.93%	10,562,381	9,879,192	-6.47%
Brown Foundation, Inc., The	21,089,775	18,665,925	-11.49%	413,019,005	463,494,114	12.22%
Buck Foundation, Carol Franc	223,280	194,500	-12.89%	7,011,225	7,162,373	2.16%

Buffalo Foundation	1,867,913	1,992,993	6.70%	29,880,080	31,554,739	5.60%
Buhl Foundation	1,858,608	1,785,320	-3.94%	36,965,037	40,545,903	9.69%
Bush Foundation	17,387,493	18,934,000	8.89%	417,968,000	374,239,000	-10.46%
Cafritz Foundation, Morris & Gwendolyn	7,329,039	9,465,326	29.15%	222,908,164	222,908,164	0.00%
Calder Foundation, Louis	4,483,500	4,953,450	10.48%	103,646,902	101,248,642	-2.31%
Callaway Foundation, Inc.	7,239,308	5,289,608	-26.93%	145,416,275	145,993,461	0.40%
Campbell Foundation, J. Bulow	6,348,968	6,315,000	-0.54%	115,000,000	125,000,000	8.70%
Camplin Foundations	12,677,323	13,071,720	3.11%	243,569,771	246,684,910	1.28%
Carnegie Corporation of New York	43,981,297	46,486,768	5.70%	905,106,313	845,268,601	-6.61%
Carter Foundation, Amon G.	8,532,133	7,929,010	-7.07%	184,637,397	182,872,377	-0.96%
Cary Charitable Trust, Mary Flagler	6,359,191	6,386,968	0.44%	108,730,334	109,580,439	0.78%
Central NY Community Foundation, Inc.	2,847,444	2,512,360	-11.77%	13,880,495	14,849,546	6.98%
Chautauqua Region Community Foundation, Inc.	519,265	675,301	30.05%	12,043,670	12,900,000	7.11%
Cheney Foundation, Ben B.	1,986,500	2,143,600	7.91%	56,726,674	60,000,000	5.77%
Chicago Community Trust	25,281,332	29,442,003	16.46%	312,009,800	291,963,600	-6.42%
China Medical Board of NY, Inc.	4,553,696	5,368,800	17.90%	114,173,203	118,859,633	4.10%
Clark Foundation, Edna McConnell	19,500,000	19,900,000	2.05%	414,000,000	385,000,000	-7.00%
Clark Foundation, Inc., Robert Sterling	2,003,800	2,445,100	22.02%	61,170,52	57,795,283	-5.52%
Cleveland Foundation	27,560,926	26,994,089	-2.06%	579,897,967	576,899,300	-0.52%
Close Foundation	502,496	1,068,176	112.57%	10,137,273	9,236,494	-8.89%
Columbia Foundation	1,335,533	1,798,385	34.66%	32,745,444	35,433,596	8.21%
Columbus Foundation, The	12,873,272	13,400,000	4.09%	156,531,401	167,000,000	6.69%
Commonwealth Fund	9,446,824	10,199,228	7.96%	314,131,887	324,561,685	3.32%
Communities Foundation of Texas, Inc.	21,462,209	24,571,960	14.49%	188,130,452	205,225,229	9.09%
Community Fdtn. for Southeastern Michigan	2,038,461	2,949,609	44.70%	22,049,095	22,210,340	0.73%
Community Foundation of Metropolitan/Tarrant	679,277	1,092,219	60.79%	19,196,595	18,626,623	-2.97%

(Continued)

Table 13: Grants and Assets of Surveyed Foundations, 1989-1990 *(Continued)*

Foundation	Grants 1989	Grants 1990	Percent Diff.	Assets 1989	Assets 1990	Percent Diff.
Cooke Foundation, Ltd.	1,000,000	1,000,000	0.00%	10,000,000	10,000,000	0.00%
Cowell Foundation, S. H.	13,000,000	7,450,000	-42.69%	120,000,000	125,000,000	4.17%
Crystal Trust	2,396,000	4,003,750	67.10%	60,400,000	56,900,000	-5.79%
Culpeper Foundation, Inc., Charles E.	6,461,481	5,939,807	-8.07%	138,290,498	118,600,000	-14.24%
Cummings Foundation, Inc., James H.	608,756	523,128	-14.07%	12,410,171	12,873,642	3.73%
Dade Community Foundation	1,477,863	2,462,925	66.65%	18,317,057	18,131,740	-1.01%
Dana Foundation, Inc., Charles A.	7,700,000	6,945,000	-9.81%	185,000,000	180,000,000	-2.70%
Danforth Foundation	4,382,811	4,424,353	0.95%	150,378,296	152,614,318	1.49%
Dayton Foundation	4,825,080	5,614,918	16.37%	28,950,103	31,095,986	7.41%
DeFrees Family Foundation, Inc.	120,900	288,630	138.73%	3,527,828	3,503,376	-0.69%
Denver Foundation	1,516,282	1,217,885	-19.68%	22,677,717	22,000,000	-2.99%
Diamond Foundation, Aaron	20,558,915	28,147,074	36.91%	115,991,288	86,574,705	-25.36%
Dodge Foundation, Inc., Geraldine R.	8,968,518	8,888,484	-0.89%	152,912,570	145,057,307	-5.14%
Duke Endowment	45,940,739	44,719,934	-2.66%	990,835,850	1,054,676,939	6.44%
duPont Religious, Charitable & Educational Fund, Jessie Ball	5,034,391	6,852,920	36.12%	138,051,073	131,342,662	-4.86%
El Paso Community Foundation	2,462,002	4,123,635	67.49%	23,251,391	21,381,148	-8.04%
El Pomar Foundation	10,131,717	8,479,720	-16.31%	253,609,425	246,000,000	-3.00%
Erie Community Foundation, The	1,008,821	1,100,000	9.04%	20,000,000	20,000,000	0.00%
Evans Foundation, Inc., Lettie Pate	3,071,000	3,022,750	-1.57%	87,753,625	99,346,304	13.21%
Field Foundation of Illinois, Inc	1,579,109	1,650,931	4.55%	28,665,000	29,053,000	1.35%
Flinn Foundation, The	4,595,753	4,015,408	-12.63%	98,893,027	97,058,234	-1.86%
Ford Foundation	217,669,414	227,828,194	4.67%	5,832,426,000	5,460,896,289	-6.37%
Ford Foundation, The Edward E.	2,208,289	2,330,700	5.54%	47,078,815	44,148,542	-6.22%

Foundation for the Carolinas	9,841,961	5,000,000	-49.20%	52,085,210	53,900,000	3.48%
Francis Foundation, Parker B.	2,800,000	2,761,000	-1.39%	61,000,000	56,000,000	-8.20%
Frear Eleemosynary Trust, Mary D. & Walter F.	801,006	665,002	-16.98%	11,186,757	10,612,498	-5.13%
Fremont Area Foundation	1,094,977	1,541,263	40.76%	51,722,988	59,663,387	15.35%
Frost Foundation, Ltd.	1,181,865	1,234,369	4.44%	21,520,443	21,995,555	2.21%
Fry Foundation, Lloyd A.	2,651,460	2,899,850	9.37%	64,436,219	71,688,293	11.25%
Fund for New Jersey	610,265	739,167	21.12%	25,640,376	25,287,726	-1.38%
Gamble, B.C. and Skogmo, P.W. Foundation, The	1,694,161	1,320,750	-22.04%	19,425,463	20,720,083	6.66%
Gates Foundation	4,071,537	4,165,403	2.31%	104,400,000	94,400,000	-9.58%
Gaylord Foundation, Catherine Manley	275,800	281,100	1.92%	4,521,725	4,543,301	0.48%
Gebbie Foundation, Inc.	3,404,376	3,422,414	0.53%	55,839,973	56,417,726	1.03%
Gellert Foundation, The Carl	642,990	638,547	-0.69%	7,535,653	7,410,616	-1.66%
General Service Foundation	1,183,000	1,125,400	-4.87%	26,599,028	25,379,608	-4.58%
Gerbode Foundation, Wallace Alexander	2,143,465	2,395,659	11.77%	49,987,766	37,718,000	-24.55%
Goldman Fund, Richard and Rhoda	773,183	814,749	5.38%	5,684,769	5,599,892	-1.49%
Goldseker Foundation of Maryland, Inc., Morris	1,527,163	1,606,126	5.17%	41,795,606	40,546,294	-2.99%
Graham Fund, Philip L.	2,868,000	3,286,517	14.59%	72,703,000	65,000,000	-10.60%
Grand Rapids Foundation	2,203,508	2,177,277	-1.19%	43,527,360	46,423,348	6.65%
Grant Foundation, William T.	5,445,092	6,531,068	19.94%	154,309,098	149,322,343	-3.23%
Greater Kansas City Community Foundation	6,183,000	7,355,000	18.96%	36,071,000	44,115,000	22.30%
Greater Worcester Community Foundation, Inc.	1,385,000	1,600,000	15.52%	23,900,000	24,000,000	0.42%
Green Foundation, Allen P. & Josephine B.	550,800	420,200	-23.71%	6,311,555	6,343,971	0.51%
Grotto Foundation, Inc.	173,497	163,181	-5.95%	4,441,820	5,253,478	18.27%
Haas, Jr. Fund, Evelyn & Walter	2,092,195	2,739,130	30.92%	38,532,763	44,309,822	14.99%
Hall Family Foundation	4,580,858	10,648,989	132.47%	323,928,343	393,000,000	21.32%
Hartford Courant Foundation, Inc.	614,850	585,300	-4.81%	10,551,383	9,991,724	-5.30%

(Continued)

Table 13: Grants and Assets of Surveyed Foundations, 1989-1990 *(Continued)*

Foundation	Grants 1989	Grants 1990	Percent Diff.	Assets 1989	Assets 1990	Percent Diff.
Hartford Foundation, Inc., John A.	7,750,399	9,643,942	24.43%	259,328,174	247,916,866	-4.40%
Hartford Foundation for Public Giving	7,351,366	9,302,421	26.54%	148,444,589	151,387,286	1.98%
Hawaii Community Foundation	1,628,951	3,803,340	133.48%	91,155,029	103,182,481	13.19%
Hayden Foundation, Charles	6,370,078	6,045,412	-5.10%	155,023,568	144,185,749	-6.99%
Hearst Foundation, Inc.	5,571,000	5,649,000	1.40%	139,627,000	133,220,000	-4.59%
Hearst Foundation, William Randolph	10,947,000	11,773,000	7.55%	304,312,000	290,260,000	-4.62%
Heinz Endowment, Howard	20,861,097	21,932,562	5.14%	629,558,301	622,403,561	-1.14%
Heinz Endowment, Vira I.	11,290,572	12,561,786	11.26%	304,174,219	298,736,446	-1.79%
Hewlett Foundation, William and Flora	36,947,733	39,082,716	5.78%	687,664,000	559,793,000	-18.59%
Hilton Foundation, Conrad N.	10,179,630	13,944,910	36.99%	492,092,546	426,696,410	-13.29%
Hitachi Foundation, The	826,254	1,959,670	137.18%	23,183,008	26,212,992	13.07%
Hormel Testamentary Trust, George A.	68,000	92,490	36.01%	1,235,495	1,245,005	0.77%
Houston Endowment	36,838,662	28,598,427	-22.37%	681,477,402	690,962,560	1.39%
Hoyt Foundation, Stewart W. & Willma C.	480,887	538,021	11.88%	12,054,057	13,034,638	8.13%
Hudson-Webber Foundation	3,688,251	3,477,779	-5.71%	81,747,784	77,899,087	-4.71%
Hyde and Watson Foundation	2,349,270	2,419,270	2.98%	52,500,000	49,500,000	-5.71%
Independence Foundation	3,354,015	3,404,665	1.51%	75,945,615	76,166,144	0.29%
Indianapolis Foundation	2,967,065	3,192,982	7.61%	61,026,115	69,113,507	13.25%
Irvine Foundation, James	20,486,708	21,715,791	6.00%	540,023,971	496,539,290	-8.05%
Irwin-Sweeney-Miller Foundation	673,625	705,619	4.75%	1,653,000	1,383,000	-16.33%
Ittleson Foundation, Inc.	842,000	1,177,000	39.79%	17,490,000	16,410,000	-6.17%
Janesville Foundation, Inc.	467,000	414,000	-11.35%	8,224,000	8,223,000	-0.01%
Jerome Foundation	1,627,969	1,729,929	6.26%	35,366,938	38,428,091	8.66%
Johnson Foundation, Robert Wood	98,600,000	129,300,000	31.14%	2,608,347,000	2,800,000,000	7.35%

Johnson Foundation, Walter S.	2,290,146	2,427,558	6.00%	52,450,865	49,281,233	-6.04%
Joyce Foundation	12,816,299	14,083,144	9.88%	344,247,067	319,225,075	-7.27%
J. M. Foundation, The	2,290,208	2,266,900	-1.02%	22,150,168	21,385,524	-3.45%
Kaiser Family Foundation, Henry J.	12,846,314	16,381,798	27.52%	401,154,410	361,000,000	-10.01%
Keck Foundation, W. M.	35,286,000	45,110,500	27.84%	758,370,437	770,000,000	1.53%
Kellogg Foundation, W. K.	106,948,094	121,974,379	14.05%	4,201,240,259	3,509,461,224	-16.47%
Kemper Foundation, James S.	577,682	612,000	5.94%	18,609,454	22,859,311	22.84%
Kenan, Jr. Charitable Trust, William R.	8,816,700	10,509,900	19.20%	234,400,000	227,400,000	-2.99%
Kerr Foundation, Inc., Robert S. & Grayce B.	679,826	778,537	14.52%	20,433,169	20,172,245	-1.28%
Knight Foundation, The	16,711,919	23,154,361	38.55%	581,091,278	522,072,552	-10.16%
Koch Foundation, Inc.	4,689,200	5,773,746	23.13%	90,184,795	91,796,532	1.79%
Kresge Foundation	55,645,000	48,792,000	-12.32%	1,261,100,053	1,214,208,874	-3.72%
Kress Foundation, Samuel H.	2,056,780	2,239,728	8.89%	59,874,015	63,458,325	5.99%
Lilly Endowment, Inc.	92,510,387	107,930,515	16.67%	3,357,904,453	3,542,803,115	5.51%
Loyola Foundation, Inc.	1,327,003	1,307,770	-1.45%	5,891,380	5,944,169	0.90%
Luce Foundation, Henry	19,589,345	13,065,645	-33.30%	419,279,061	363,177,966	-13.38%
Lurie Foundation, Louis R.	1,164,137	1,131,993	-2.76%	15,820,721	14,899,649	-5.82%
Lyndhurst Foundation	5,649,257	7,338,588	29.90%	113,508,352	119,447,498	5.23%
Mabee Foundation, Inc., J.E. & L.E.	18,664,903	20,812,422	11.51%	494,281,654	513,605,168	3.91%
MacArthur Fdtn., Charles D. and Catherine T.	117,541,000	130,000,000	10.60%	3,242,995,000	3,077,581,000	-5.10%
MacArthur Foundation, J. Roderick	2,293,854	2,203,300	-3.95%	26,290,000	26,295,300	0.02%
Macy, Jr. Foundation, Josiah	3,849,954	2,816,286	-26.85%	94,208,533	99,687,579	5.82%
Mahadh Foundation	2,468,731	825,913	-66.55%	7,232,291	7,641,092	5.65%
Mardag Foundation	1,080,860	1,123,058	3.90%	25,666,732	25,151,844	-2.01%
Margoes Foundation	151,327	148,814	-1.66%	2,489,518	2,402,803	-3.48%
Marin Community Foundation	28,864,397	20,324,638	-29.59%	456,903,000	482,431,000	-5.59%

(Continued)

Table 13: Grants and Assets of Surveyed Foundations, 1989-1990 *(Continued)*

Foundation	Grants 1989	Grants 1990	Percent Diff.	Assets 1989	Assets 1990	Percent Diff.
Markey Charitable Trust, Lucille P.	43,115,626	42,906,430	-0.49%	215,460,532	201,271,002	-6.59%
Marshall Fund of the United States, German	6,390,136	7,138,234	11.71%	81,217,509	86,307,512	6.27%
McCann Char. Trust & McCann Foundation, Inc., James J.	199,539	1,785,728	794.93%	25,697,787	24,637,658	-4.13%
McCormick Foundation, Robert R.	19,661,957	23,008,722	17.02%	630,994,902	470,292,080	-25.47%
McCune Foundation	13,364,994	15,289,998	14.40%	251,109,513	228,293,476	-9.09%
McDonnell Foundation, James S.	12,035,472	12,284,471	2.07%	103,523,741	75,114,584	-27.44%
McInerny Foundation	1,584,981	1,736,210	9.54%	30,068,502	27,826,537	-7.46%
McKnight Foundation	31,778,512	38,209,866	20.24%	917,641,548	904,860,646	-1.39%
Meadows Foundation, Inc., The	18,608,011	18,276,380	-1.78%	476,217,532	472,116,272	-0.86%
Mellon Foundation, Andrew W., The	75,501,129	74,467,370	-1.37%	1,831,682,000	1,747,000,000	-4.62%
Mellon Foundation, Richard King	39,505,778	35,171,621	-10.98%	879,297,069	836,121,061	-4.91%
Memphis-Plough Community Foundation	2,640,882	3,155,120	19.47%	20,632,526	23,738,767	15.06%
Mertz-Gilmore Foundation, Joyce	4,915,305	6,584,831	33.97%	40,762,808	51,964,142	27.48%
Metropolitan Atlanta Community Foundation, Inc.	5,191,271	7,541,896	45.28%	81,033,448	88,315,842	8.99%
Meyer Charitable Trust, Fred	12,000,000	13,500,000	12.50%	275,000,000	280,000,000	1.82%
Milbank Memorial Fund	254,118	253,902	-0.08%	40,273,565	38,136,340	-5.31%
Milwaukee Foundation	4,000,000	5,300,000	32.50%	83,000,000	86,000,000	3.61%
Minneapolis Foundation	9,279,134	16,470,207	77.50%	112,720,434	119,090,018	5.65%
Moody Foundation	24,097,184	27,848,800	15.57%	410,000,000	420,000,000	2.44%
Mott Foundation, Charles Stewart	43,795,988	33,565,932	-23.36%	961,805,704	920,000,000	-4.35%
Muskegon County Community Foundation, Inc.	950,000	1,100,000	15.79%	18,445,000	18,100,000	-1.87%
Needmor Fund	3,100,000	2,200,000	-29.03%	12,900,000	11,100,000	-13.95%
New Hampshire Charitable Fund	3,469,195	3,531,824	1.81%	49,504,886	52,888,256	6.83%
New Haven Foundation, The	4,701,400	4,356,335	-7.34%	93,452,029	93,477,224	0.03%

New York Community Trust	46,620,142	53,758,055	15.31%	829,783,809	836,000,000	0.75%
Noble Foundation, Inc., Samuel Roberts	5,041,135	5,477,073	8.65%	386,415,611	345,178,786	-10.67%
Nord Family Foundation, The	2,697,502	1,888,331	-30.00%	56,129,427	48,131,065	-14.25%
Norfolk Foundation, The	1,509,777	1,507,403	-0.16%	30,504,916	32,596,388	6.86%
Northwest Area Foundation	8,108,827	10,957,123	35.13%	197,837,525	234,000,000	18.28%
Old Stone Bank Educational Foundation	392,259	286,201	-27.04%	300,000	300,000	0.00%
Olin Foundation, Inc., John M.	14,995,207	19,900,000	32.71%	90,034,119	69,646,071	-22.64%
Olin Foundation Inc., F.W.	9,290,658	12,804,500	37.82%	263,065,303	254,953,871	-3.08%
Ordean Foundation	890,491	853,330	-4.17%	18,848,541	19,864,806	5.39%
Packard Foundation, David & Lucile	23,632,567	26,020,128	10.10%	227,200,000	245,887,758	8.23%
Parsons Foundation, Ralph M.	5,948,203	6,602,105	10.99%	162,153,833	157,895,528	-2.63%
Pasadena Foundation	481,896	389,908	-19.09%	3,975,277	3,638,747	-8.47%
Peninsula Community Foundation	2,326,018	2,853,420	22.67%	41,848,306	45,502,105	8.73%
Penn Foundation, William	30,000,000	30,000,000	0.00%	470,000,000	492,000,000	4.68%
Penney Foundation, Inc., James C.	460,513	499,608	8.49%	5,693,459	5,360,101	-5.86%
Pew Charitable Trusts	137,083,529	174,113,638	27.01%	3,321,890,529	3,056,900,000	-7.98%
Pfeiffer Research Foundation, Gustavus & Louise	705,603	700,329	-0.75%	12,500,000	12,500,000	0.00%
Philadelphia Foundation	4,680,428	4,914,946	5.01%	61,386,143	63,646,921	3.68%
Phillips Foundation, Ellis L.	255,550	298,005	16.61%	5,021,168	5,089,808	1.37%
Piton Foundation	1,769,323	700,000	-60.44%	4,989,592	4,989,592	0.00%
Pittsburgh Foundation	6,332,614	7,682,360	21.31%	141,138,414	148,294,834	5.07%
Prospect Hill Foundation, Inc.	1,496,310	897.162	-40.04%	39,266,772	39,069,398	-0.50%
Raskob Foundation for Catholic Activities, Inc.	3,572,594	3,550,315	-0.62%	64,787,954	67,692,203	4.48%
Research Corporation	3,491,812	2,715,675	-22.23%	82,658,024	81,288,990	-1.66%
Reynolds Charitable Trust, Kate B.	9,734,686	5,654,322	-41.92%	262,596,647	249,973,101	-4.81%
Reynolds Foundation, Inc., Z. Smith	7,377,004	12,847,905	74.16%	220,214,158	213,501,354	-3.05%

(Continued)

Table 13: Grants and Assets of Surveyed Foundations, 1989-1990 *(Continued)*

Foundation	Grants 1989	Grants 1990	Percent Diff.	Assets 1989	Assets 1990	Percent Diff.
Richardson Foundation, Sid W.	6,307,466	11,156,531	76.88%	249,876,981	229,250,500	-8.25%
Rippel Foundation, Fannie E.	2,420,064	3,241,464	33.94%	57,409,731	55,471,055	-3.38%
Rockefeller Brothers Fund	8,451,295	10,749,394	27.19%	297,600,935	267,687,786	-10.05%
Rockefeller Family Fund, Inc.	2,050,611	1,711,180	-16.55%	33,014,999	29,085,000	-11.90%
Rockefeller Foundation	65,717,663	80,000,000	21.73%	2,117,301,168	1,935,000,000	-8.61%
Rockefeller Foundation, The Winthrop	1,989,425	2,081,920	4.65%	51,870,769	50,704,258	-2.25%
Rosenberg Foundation	995,000	1,259,000	26.53%	32,472,000	32,537,000	0.20%
Rubin Foundation, Inc., Samuel	779,800	832,970	6.82%	11,569,312	11,708,555	1.20%
Russell Sage Foundation	1,536,231	2,113,042	37.55%	965,354	968,410	0.32%
Russell Testamentary Trust, Sophie	70,287	85,385	21.48%	1,429,113	1,496,488	4.71%
Saint Paul Foundation, The	8,296,147	12,830,278	54.65%	153,601,501	181,000,000	17.84%
San Antonio Area Foundation	1,579,340	1,264,269	-19.95%	17,638,429	17,632,346	-0.03%
San Diego Community Foundation	2,045,622	2,142,098	4.72%	39,074,744	48,253,406	23.49%
San Francisco Foundation	11,124,714	20,142,408	81.06%	193,526,511	201,914,254	4.33%
Santa Cruz County Community Foundation, Greater	324,025	1,000,000	208.62%	5,300,000	5,500,000	3.77%
Scaife Foundation, Sarah	8,304,000	9,091,500	9.48%	203,133,504	206,367,106	1.59%
Scherman Foundation, Inc.	3,519,900	2,914,365	-17.20%	60,750,712	63,000,000	3.70%
Schmidlapp Fund, Charlotte R.	749,863	677,160	-9.70%	16,244,421	14,871,591	-8.45%
Scholl Foundation, Dr.	7,551,300	7,640,285	1.18%	123,247,118	112,379,267	-8.82%
Schroeder Foundation, Inc., Walter	1,473,570	1,285,040	-12.79%	7,175,988	6,451,843	-10.09%
Schumann Foundation, Florence & John	3,314,038	6,016,178	81.54%	61,684,002	76,915,181	24.69%
Self Foundation	1,032,817	1,111,505	7.62%	25,058,501	25,046,546	-0.05%
Skillman Foundation	11,259,246	12,623,387	12.12%	262,717,222	282,639,632	7.58%
Sloan Foundation, Alfred P.	17,217,448	21,190,975	23.08%	622,000,000	612,000,000	-1.61%

Smith Charitable Trust, W.W.	4,779,364	6,458,649	35.14%	96,060,089	98,972,835	3.03%
Snow Foundation, Inc., John Ben	162,095	192,350	18.66%	4,015,631	4,093,523	1.94%
Spencer Foundation	10,678,327	9,392,332	-12.04%	224,677,813	210,431,249	-6.34%
Strosacker Foundation, The Charles J.	1,380,000	1,300,000	-5.80%	34,660,000	26,000,000	-24.99%
Surdna Foundation	18,205,839	16,844,753	-7.48%	293,960,090	297,026,412	1.04%
Tait Foundation, Frank M.	231,114	267,925	15.93%	5,019,768	4,827,009	-3.84%
Tandy Foundation, Anne Burnett & Charles D.	6,849,945	6,472,108	-5.52%	178,262,742	171,733,884	-3.66%
Teagle Foundation, Inc.	2,406,711	3,426,381	42.37%	86,370,913	89,642,948	3.79%
Thrasher Research Fund	1,290,348	1,871,812	45.06%	33,607,759	31,869,342	-5.17%
Tinker Foundation	2,303,200	1,771,871	-23.07%	53,037,776	48,778,149	-8.03%
Town Creek Foundation, Inc.	1,056,000	1,180,000	11.74%	21,512,321	20,165,755	-6.26%
Tucker Charitable Trust, Rose E.	659,040	592,060	-10.16%	14,472,562	14,354,120	-0.82%
Tuohy Foundation, Alice Tweed	391,165	504,885	29.07%	11,688,202	11,467,262	-1.89%
Victoria Foundation, Inc.	3,754,819	4,113,000	9.54%	106,000,000	115,148,891	8.63%
Weingart Foundation	18,136,124	20,488,340	12.97%	404,198,697	446,228,620	10.40%
Welch Foundation, Robert A.	11,338,645	12,684,504	11.87%	270,041,155	259,915,425	-3.75%
Westfield Foundation	139,012	109,593	-21.16%	2,101,675	2,079,199	-1.07%
Whitaker Foundation, The	12,804,570	15,213,819	18.82%	299,292,461	293,966,316	-1.78%
Whitehall Foundation, Inc.	1,747,508	1,919,721	9.85%	42,180,382	43,228,477	2.48%
Whitehead Foundation, Joseph B.	9,489,695	11,621,577	22.47%	310,191,188	353,487,542	13.96%
Wieboldt Foundation	536,575	599,900	11.80%	13,773,961	14,916,920	8.30%
Wilcox Trust, G.N.	804,377	702,393	-12.68%	13,315,571	12,609,376	-5.30%
Woodruff Foundation, Inc., Robert W.	8,731,763	26,117,345	199.11%	755,690,077	995,540,709	31.74%
Wyomissing Foundation, Inc.	437,250	961,950	120.00%	14,359,505	14,637,130	1.93%
Zellerbach Family Fund, The	1,451,466	1,641,676	13.10%	41,414,451	40,009,300	-3.39%

Table 14: Grantmaking Foundations* by State ($ in Thousands)

State	Number of Foundations	Assets	Total Grants
Alabama	284	$ 369,923	$ 26,619
Alaska	22	9,152	1,227
Arizona	218	464,023	30,779
Arkansas	155	279,973	28,321
California	2,534	15,705,307	785,777
Colorado	386	1,437,163	89,526
Connecticut	809	2,450,278	198,831
Delaware	141	860,479	41,503
District of Columbia	283	1,494,907	94,453
Florida	1,293	2,526,018	231,930
Georgia	551	2,604,558	120,095
Hawaii	121	374,927	19,925
Idaho	74	65,429	5,362
Illinois	2,126	8,486,998	536,372
Indiana	685	4,683,237	168,005
Iowa	458	520,740	40,713
Kansas	319	352,617	32,634
Kentucky	263	457,292	35,005
Louisiana	221	438,332	21,250
Maine	264	108,635	7,324
Maryland	564	1,897,417	119,592
Massachusetts	1,705	2,940,464	189,517
Michigan	967	9,729,556	459,978
Minnesota	584	3,528,143	248,700
Mississippi	118	101,513	10,461
Missouri	694	1,937,041	168,410
Montana	94	67,893	3,887
Nebraska	222	431,609	40,697
Nevada	83	741,064	21,053
New Hampshire	210	318,152	15,758
New Jersey	983	4,747,760	278,849
New Mexico	67	131,074	5,638
New York	5,559	31,635,822	1,729,407
North Carolina	562	3,061,837	176,086
North Dakota	54	38,787	2,124
Ohio	1,463	5,161,651	348,107

(Continued)

Table 14: Grantmaking Foundations by State (Continued)

State	Number of Foundations	Assets	Total Grants
Oklahoma	269	1,863,114	75,315
Oregon	280	671,825	38,132
Pennsylvania	1,689	10,189,651	539,869
Puerto Rico	3	48,453	1,282
Rhode Island	166	586,284	38,288
South Carolina	223	340,125	20,405
South Dakota	55	17,627	885
Tennessee	349	921,669	56,273
Texas	1,573	8,138,752	486,071
Utah	146	280,194	14,241
Vermont	69	79,972	3,039
Virginia	572	1,600,926	113,271
Washington	481	973,686	72,195
West Virginia	105	221,022	11,560
Wisconsin	824	1,385,486	102,829
Wyoming	56	74,078	4,263
TOTALS	31,996	$137,552,637	$7,911,832

* All foundations: Independent, community, corporate, operating
Source: National Data Book of Foundations, 15th Edition, The Foundation Center, 1991, New York.

Table 15: Distribution of Large Gifts from Foundations ($1 Million and Above)

Use	Amount	% of Total	Use	Amount	% of Total
Religion	$ 2,500,000	0.29%	**Public/Society Benefit**	21,029,408	2.43%
Education	579,287,440	67.04%	**Environment/Wildlife**	30,900,000	3.58%
Health	56,652,135	6.56%	**International Affairs**	2,407,500	0.28%
Human Services	113,137,595	13.09%	**Other**	1,500,000	0.17%
Arts, Culture & Humanities	56,668,000	6.56%			
				$864,082,078	100.00%

Large Foundation Gifts

W.K. Kellogg Foundation
International Youth Foundation
$65,324,000
over 76 months

Cullen Foundation
University of Houston
$30,000,000

Starr Foundation
New York Hospital
$25,000,000
over 5 years

Richard King Mellon Foundation
United States Government
$21,000,000
property value

Frederick P. and Sandra P. Rose Foundation
Lincoln Center
$15,000,000

1525 Foundation
Case Western University
$15,000,000

Conrad N. Hilton Foundation
Perkins School for the Blind
$15,000,000
over 5 years

Henry J. Kaiser Family Foundation
New England Medical Center
$12,800,000
over 3 years

Christian A. Johnson Endeavor Foundation
Colby College
$12,000,000

Lilly Endowment, Inc.
Indiana University Center on Philanthropy
$11,400,000
over 3 years

H.J. and Drue Heinz Foundation
Carnegie Museum of Art
$10,000,000

Riklis Family Foundation
New York University Medical Center
$10,000,000

Sherman Fairchild Foundation
Dartmouth College
$10,000,000

David W. Grainger and Grainger Foundation
University of Wisconsin Foundation
$9,000,000

Houston Endowment, Inc.
Baylor University
$9,000,000

Lilly Endowment, Inc.
Indianapolis Symphony Orchestra
$8,500,000

Lucille P. Markey Charitable Trust
University of Washington
$7,500,000

Mobility Foundation
Southwestern Medical Foundation
$6,400,000

Lila Wallace-Reader's Digest Fund
New York City Parks Foundation
$6,300,000

Arnold and Mabel Beckman Foundation
University of California at Irvine
$6,200,000

F.W. Olin Foundation
Drury College
$6,175,000

Lucille P. Markey Charitable Trust
University of Virginia
$6,100,000
over 5 years

Dyson Foundation
New York Hospital-Cornell Medical Center
$6,000,000

W.K. Kellogg Foundation
National 4-H Council
$5,900,000
over 3 years

Harvey and Bernice Jones Charitable Trust
University of Arkansas for Medical Sciences Foundation
$5,500,000

Lilly Endowment, Inc.
Louisville Presbyterian Theological Seminary
$5,100,000
over 3 years

Weingart Foundation
YMCA of Metropolitan Los Angeles
$5,027,000

Adolph Coors Foundation
University of Colorado at Boulder
$5,000,000

Lucille P. Markey Charitable Trust
Vanderbilt School of Medicine
$5,000,000
over 5 years

Lucille P. Markey Charitable Trust
University of Colorado
$5,000,000

W.M. Keck Foundation
Baylor College of Medicine and Rice University
$5,000,000
3 years joint program

Annenberg Foundation
University of Notre Dame
$5,000,000

Daniel F. and Ada L. Rice Foundation
Field Museum of Natural History
$5,000,000

Adolph Coors Foundation
University of Colorado at Boulder
$5,000,000

Lilly Endowment, Inc.
Community Leaders Allied for Superior Schools
$5,000,000
over 3 years

Dolan Family Foundation
Fairfield University
$5,000,000

Hugh and Hazel Darling Foundation
UCLA Law School
$5,000,000

F.W. Olin Foundation
Harvey Mudd College
$4,900,000

Ford Foundation
National Academy of Sciences
$4,700,000

George S. Dively Foundation
Case Western Reserve Univesity
$4,000,000

Lucille P. Markey Charitable Trust
Cold Spring Harbor Laboratory
$4,000,000

Lucille P. Markey Charitable Trust
Massachusetts Institute of Technology
$3,850,000

Spencer Foundation
National Academy of Education
$3,630,000

Andrew W. Mellon Foundation
Southern Education Foundation
$3,500,000
over 3 years

Duke Endowment
Duke University
$3,500,000

Sarkeys Foundation
University of Oklahoma
$3,300,000

El Pomar Foundation
University of Colorado at Colorado Springs
$3,150,000

Lilly Endowment, Inc.
Project I-Star, Incorporated (IN)
$3,120,000

Ruth McKinlay Trust
University of Southern California
$3,100,000

W.M. Keck Foundation
Doheny Eye Institute
$3,000,000

Lucille P. Markey Charitable Trust
Harvard School of Public Health
$3,000,000

Weingart Foundation
Childrens Hospital Los Angeles
$3,000,000

Robert W. Woodruff Foundation
Ogelthorpe University
$3,000,000

Ford Foundation
Fund for the City of New York
$3,000,000
over 2 years

Lilly Endowment, Inc.
Indiana Corporation for Science and Technology
$3,000,000
over 3 years

DeWitt Wallace-Reader's Digest Fund
National Board for Professional Teaching Standards
$3,000,000

W.M. Keck Foundation
Colorado School of Mines
$3,000,000

Hall Family Foundation
William Jewell College
$3,000,000

Hasbro Children's Foundation
College for Human Services
$3,000,000

Lila Wallace-Reader's Digest Fund
National Gallery of Art
$3,000,000

Robert Wood Johnson Foundation
Partnership for a Drug Free America
$3,000,000

Lilly Endowment, Inc.
National Board for Professional Teaching Standards, Inc.
$3,000,000
2 years

W.K. Kellogg Foundation
Michigan Community College Association
$3,000,000

W.M. Keck Foundation
University of California at San Francisco
$3,000,000

Alfred P. Sloan Foundation
University of California at Berkeley
$2,972,250

W.M. Keck Foundation
Scripps Clinic and Research Foundation
$2,905,000

Lilly Endowment, Inc.
United Way of Central Indiana
$2,825,000

Lucille P. Markey Charitable Trust
Memorial Sloan-Kettering Cancer Center
$2,700,000

Andrew W. Mellon Foundation
United Negro College Fund
$2,600,000

Louis L. & Adelaide C. Ward Foundation
University of Kansas
$2,600,000

Lucille P. Markey Charitable Trust
New York University
$2,600,000

Ford Foundation
Joint Center for Political Studies
$2,585,000
over 2 years

Houston Endowment, Inc.
University of Texas Medical Branch at Galveston
$2,500,000

Lilly Endowment, Inc.
General Assembly of the Christian Church, IN
$2,500,000

San Francisco Foundation
Earthquake Recovery Fund
$2,500,000

Vira I. Heinz Endowment
Carnegie Mellon University
$2,500,000

Conrad N. Hilton Foundation
Up With People
$2,500,000

Lucille P. Markey Charitable Trust
Temple University
$2,500,000

W.K. Kellogg Foundation
Battle Creek Public Schools
$2,500,000

Ford Foundation
American Council on Education's National Center
$2,500,000

Roy J. Carver Charitable Trust
Iowa State University
$2,449,540

Revlon Foundation
UCLA School of Medicine
$2,400,000

Charles Kilburger Scholarship Fund
Ohio University
$2,400,000

Ford Foundation
Police Foundation
$2,400,000
over 2 years

W.K. Kellogg Foundation
Girl Scouts U.S.A.
$2,332,178

W.K. Kellogg Foundation
TAP, Roanoke
$2,328,500

Lilly Endowment, Inc.
Indiana Repertory Theatre
$2,200,000

W.K. Kellogg Foundation
Texas Technical University
$2,100,000

Alfred P. Sloan Foundation
Massachusetts Institute of Technology
$2,063,877

Marin Community Foundation
Marin City Consortium of Services
$2,027,522

James H. Edmonds and Minnie M. Edmonds Educational Foundation
University of Houston
$2,000,000

Dr. George Matt Asher Charitable Remainder Trust
Georgetown College
$2,000,000

Alfred P. Sloan Foundation
WGBH Educational Foundation
$2,000,000

W.M. Keck Foundation
University of California at Berkeley
$2,000,000

Lilly Endowment, Inc.
Theological School Integrated Physical Facilities Planning
$2,000,000
over 2 years

Ford Foundation
American Council on Education
$2,000,000

Principal Foundation
Drake University
$2,000,000

AT&T
University of Arizona
$2,000,000

Lilly Endowment, Inc.
Educational Testing Service
$2,000,000

John D. and Catherine T. MacArthur Foundation
Research Network on Successful Mid-Life Development
$2,000,000

Lucille P. Markey Charitable Trust
New York University
$2,000,000

Ford Foundation
Local Initiatives Support Corporation
$2,000,000

W.M. Keck Foundation
University of California at Berkeley
$2,000,000

DeWitt Wallace-Reader's Digest Fund
Yale-New Haven Teachers Institute
$2,000,000

Paul Ogle Foundation
Indiana University - Southeast
$2,000,000

Belk Foundation
University of North Carolina at Charlotte
$2,000,000

W.M. Keck Foundation
Cold Spring Harbor Laboratory
$2,000,000

Lila Wallace-Reader's Digest Fund
Association of Performing Arts Presenters
$2,000,000
over 2 years

W.K. Kellogg Foundation
Plan Sierra
$1,987,334

W.K. Kellogg Foundation
University of Wisconsin at Madison
$1,800,000

Lucille P. Markey Charitable Trust
University of Vermont
$1,800,000

W.K. Kellogg Foundation
American Association of Community and Junior Colleges
$1,800,000

W.K. Kellogg Foundation
University of Missouri, University Extension
$1,788,000

Lilly Endowment, Inc.
Crossroads Rehabilitation Center, Inc.
$1,750,000

Robert Wood Johnson Foundation
WGBH Educational Foundation
$1,739,862

Lilly Endowment, Inc.
State of Indiana, Commission for Higher Education
$1,718,763

James Graham Brown Foundation
Georgetown College
$1,700,000

Lilly Endowment, Inc.
Community Foundation of Greater Elkhart County, Inc.
$1,700,000

SDB Foundation
Johns Hopkins University
$1,650,000

Lilly Endowment, Inc.
University of Illinois
$1,634,667

Ford Foundation
Race Relations and Cultural Diversity Initiative
$1,600,000

James H. Edmonds and Minnie M. Edmonds Educational Foundation
Baylor University
$1,588,137

W.K. Kellogg Foundation
Boy Scouts of America
$1,560,000

W.M. Keck Foundation
Institute for Advanced Study (NJ)
$1,500,000

Pew Charitable Trusts
Fox Chase Cancer Center
$1,500,000

Richard King Mellon Foundation
Duquesne University
$1,500,000

John D. and Catherine T. McArthur Foundation
Santa Fe Institute
$1,500,000

Alfred P. Sloan Foundation
Harvard University
$1,500,000

Fred C. Koch Foundation
University of Kansas
$1,500,000

Thompson Charitable Foundation
Oneida School District
$1,500,000

Ford Foundation
Dade Community Foundation
$1,500,000

James H. Edmonds and Minnie M. Edmonds Educational Foundation
University of Houston
$1,500,000

High Foundation
Elizabethtown College
$1,500,000

Lilly Endowment, Inc.
Hudson Institute, Inc.
$1,500,000

Lilly Endowment, Inc.
American Red Cross
$1,500,000

M.J. Murdock Charitable Trust
Oregon Museum of Science & Technology
$1,500,000

Ford Foundation
Alan Guttmacher Institute
$1,500,000

Chicago Community Trust
Illinois Facilities Fund
$1,500,000

Independence Foundation
Yale University
$1,500,000

Independence Foundation of Philadelphia
Emory University School of Nursing
$1,500,000

El Pomar Foundation
Colorado College
$1,500,000

Ford Foundation
Enterprise Foundation
$1,500,000

W.K. Kellogg Foundation
Field Museum of Natural History
$1,468,000

Ford Foundation
RAND Corporation
$1,462,500

Lilly Endowment, Inc.
Curriculum and Institutional Development Program
$1,452,009

Henry J. Kaiser Family Foundation
University of Washington
$1,422,998

Estate of Kate Flinn Foundation
University of Arizona
$1,400,000

William and Flora Hewlett Foundation
Developmental Studios Center
$1,358,000

Alfred P. Sloan Foundation
Harvard University
$1,300,000

Charles Stewart Mott Foundation
Flint Downtown Development Authority
$1,266,908

W.K. Kellogg Foundation
North American Riding For the Handicapped Association
$1,262,735

W.M. Keck Foundation
MIT
$1,250,000

Ford Foundation
United States Basic Skills Investment Corporation
$1,250,000

Fletcher Jones Foundation
Harvey Mudd College
$1,250,000

Irving S. Gilmore Foundation
Kalamazoo College
$1,250,000

M.J. Murdock Charitable Trust
Seattle Pacific University
$1,250,000

E. Rhodes and Leona B. Carpenter Foundation
Vanderbilt University
$1,250,000

Exxon Education Foundation
University of Washington
$1,250,000

W.K. Kellogg Foundation
South African Institute of Race Relations
$1,207,500

W.K. Kellogg Foundation
National Youth Leadership Council
$1,203,423

Ford Foundation
United Nations Association of the United States
$1,200,000

Gebbie Foundation
Wheaton College
$1,200,000

James S. McDonnell Foundation and Pew Charitable Trusts
University of California at San Diego
$1,200,000

Estate of Kate Flinn Foundation
Northern Arizona University
$1,200,000

Indianapolis Foundation
Indianapolis Zoological Society
$1,200,000

James S. McDonnell Foundation and Pew Charitable Trusts
Salk Institute
$1,200,000

John D. and Catherine T. MacArthur Foundation
University of Florida Foundation
$1,200,000

W.K. Kellogg Foundation
National Association of Town & Townships
$1,200,000

Lilly Endowment, Inc.
Indianapolis Zoological Society
$1,200,000

Edna McConnell Clark Foundation
Center for the Study of Social Policy
$1,200,000

James S. McDonnell Foundation and Pew Charitable Trusts
Oxford University (UK)
$1,200,000

James S. McDonnell Foundation and Pew Charitable Trusts
MIT
$1,200,000

W.K. Kellogg Foundation
Elmhurst College
$1,200,000

Edna McConnell Clark Foundation
American Civil Liberties Union Foundation Inc.
$1,200,000

James S. McDonnell Foundation and Pew Charitable Trusts
Scripps Clinic
$1,200,000

W.K. Kellogg Foundation
University of Kentucky
$1,200,000

Lilly Endowment, Inc.
Indianapolis Campaign for Healthy Babies Inc.
$1,180,000

Arthur Vining Davis Foundations
University of Miami
$1,125,000

W.K. Kellogg Foundation
National League for Nursing
$1,124,968

Houston Endowment, Inc.
Texas Lutheran College
$1,100,000

W.K. Kellogg Foundation
University of Virginia School of Nursing
$1,100,000

Knight Foundation
Knight Foundation Commission on Inter-Collegiate Athletics
$1,100,000

W.K. Kellogg Foundation
University of Southern Califonia
$1,100,000

Lilly Endowment, Inc.
Fund for Theological Education
$1,100,000

William Penn Foundation
University of the Arts
$1,100,000

W.K. Kellogg Foundation
University of Illinois at Chicago Department of Medicine
$1,100,000

Alfred P. Sloan Foundation
University of California at Berkeley
$1,100,000

W.K. Kellogg Foundation
Manpower Demonstration Research Corporation
$1,050,000

Hasbro Children's Foundation
College of Human Services
$1,024,000

Duke Endowment
Duke University
$1,020,000

W.K. Kellogg Foundation
Youth Service America
$1,005,737

National Football League Charities
United Way of America
$1,000,000

Massey Charitable Trust
Belmont College
$1,000,000

Houston Endowment, Inc.
Baylor University
$1,000,000

Ford Foundation
University of Michigan
$1,000,000

Henry Luce Foundation, Inc.
Grinnell College
$1,000,000

Del Webb Foundation
University of Arizona
$1,000,000

Kresge Foundation
Winterthur Museum and Gardens
$1,000,000

Wolfson Family Foundation
River Garden Hebrew Home/Wolfson Health and Aging Center
$1,000,000

Houston Endowment, Inc.
Sam Houston State University
$1,000,000

W.K. Kellogg Foundation
University of Kentucky
$1,000,000

Florence & John Schumann Foundation
Institute for East-West Security Studies European Institute at Sitrin
$1,000,000

Dr. G. Clifford and Florence B. Decker Foundation
Broome Community College
$1,000,000

Houston Endowment, Inc.
Texas Southern University
$1,000,000

Fred C. Lineberger Foundation
University of North Carolina at Chapel Hill
$1,000,000

Metropolitan Atlanta Community Foundation
Emory University Nell Hodgson Woodruff School of Nursing
$1,000,000

W.M. Keck Foundation
Orange County Performing Arts Center
$1,000,000

Hugh and Hazel Darling Foundation
University of Southern California Law Center
$1,000,000

Fletcher Jones Foundation
University of Southern California
$1,000,000

Daniel and Joanne S. Rose Fund
Chamber Music Society of Lincoln Center
$1,000,000

Dover Foundation
Gardner-Webb College
$1,000,000

James Irvine Foundation
Stanford University
$1,000,000

W.M. Keck Foundation
New York University
$1,000,000

Kellstadt Foundation
Marquette University
$1,000,000

W.M. Keck Foundation
University of California at Los Angeles
$1,000,000

Bradley-Turner Foundation
University of Georgia
$1,000,000

Lila Wallace-Reader's Digest Fund
Dance Theater of Harlem
$1,000,000

Lila Wallace-Reader's Digest Fund
Mid-America Arts Alliance in Kansas City
$1,000,000

Ralph M. Parsons Foundation
California Institute of Technology
$1,000,000

Ford Foundation
Manpower Demonstration Research Corporation
$1,000,000

Mark Taper Foundation
Central Library (LA)
$1,000,000

Knight Foundation of Akron Ohio and the Sun Company
Philadelphia Orchestra
$1,000,000

H.N. and Frances C. Berger Foundation
Claremont McKenna College
$1,000,000

Ford Motor Company
University of Michigan at Ann Arbor, College of Engineering
$1,000,000

GAR Foundation
University of Akron
$1,000,000

Ashland Oil Foundation
Marshall University
$1,000,000

Michigan Turfgrass Foundation
Michigan State University
$1,000,000

Kresge Foundation
Wellesley College
$1,000,000

Peter Wege Foundation
Aquinas College
$1,000,000

W.K. Kellogg Foundation
Western Michigan University
$1,000,000

Annenberg Foundation
Saint Joseph University
$1,000,000

Lucille P. Markey Charitable Trust
Dartmouth Medical School
$1,000,000

Hasbro Children's Foundation
College for Human Services
$1,000,000

Eberly Family Charitable Trust
Carnegie Mellon University
$1,000,000

Koch Foundation
Covenant House
$1,000,000

Whittier Family Foundation
Challengers Boys and Girls Club Los Angeles
$1,000,000

Ford Foundation
Native American Rights Fund, Boulder, CO
$1,000,000

Gene Kelly Cook Charitable Foundation
Mississippi State University
$1,000,000

BankAmerica Foundation
University of Southern California
$1,000,000

Freshman-Pratt Foundation
Baptist Children's Home of North Carolina
$1,000,000

Rudolph R. and Florence Dean Foundation
Carnegie Mellon University
$1,000,000

Sam and Rie Bloomfield Foundation
Wichita State University
$1,000,000

Yamawaki Gauken Jr. College of Tokyo
Lasell College
$1,000,000

Alfred P. Sloan Foundation
ETV Endowment of South Carolina
$1,000,000

Tang Foundation
University of California at Berkeley
$1,000,000

Vira I. Heinz Endowment
Carnegie Mellon University
$1,000,000

Kresge Foundation
Metropolitan Museum of Art
$1,000,000

Gannett Foundation
Mount Rushmore National Memorial Society
$1,000,000

Alfred P. Sloan Foundation
RAND Corporation
$1,000,000

James Irvine Foundation
California Institute of Technology
$1,000,000

Nora Eccles Treadwell Foundation
University of Utah
$1,000,000

Grand Rapids Foundation
Grand Valley State University
$1,000,000

Scripps Howard Foundation
Ohio University, E.W. Scripps School of Journalism
$1,000,000

Andrew W. Mellon Foundation
Cornell University
$1,000,000

David and Beth Swalm Foundation
Mississippi State University
$1,000,000

Dr. G. Clifford and Florence B. Decker Foundation
State University of New York at Binghamton
$1,000,000

Bush Foundation
Hamline University
$1,000,000

Ford Foundation
National Board for Professional Teaching Standards
$1,000,000

Kresge Foundation
University of Michigan at Ann Arbor
$1,000,000

Knight Foundation
Kent State University Foundation Inc.
$1,000,000

George S. and Dolores Dore Eccles Foundation
University of Utah
$1,000,000

M.J. Murdock Charitable Trust
University of Portland
$1,000,000

Henry Luce Foundation, Inc.
Cornell University
$1,000,000

Kresge Foundation
Yale University
$1,000,000

Independence Foundation
Emory University
$1,000,000

W.K. Kellogg Foundation
City of Battle Creek
$1,000,000

Skirball Foundation
Hebrew Union College-Jewish Institute of Religion
$1,000,000

Carnegie Corporation of New York
National Board for Professional Teaching Standards
$1,000,000

Notes to Giving by Foundations

1/ Elizabeth Boris et al, *1990 Foundation Management Report*, Council on Foundations, 1990, Washington, D.C.

2/ "1989 Community Foundation Survey" and accompanying memo, The Columbus Foundation, 1990, Columbus, OH.

3/ *International Organizations and the Law*, and accompanying press release, Ford Foundation, September 1990, New York.

4/ "McKnight Commits $28 Million to State Arts," and "Arts Share of Grant Money is Static — or Decreases," *Giving Forum*, Minnesota Council on Foundations, October 1990.

Giving by Corporations

Corporate Giving 1955–1990
(Current $ vs. Inflation-Adjusted $)

($ in Billions)

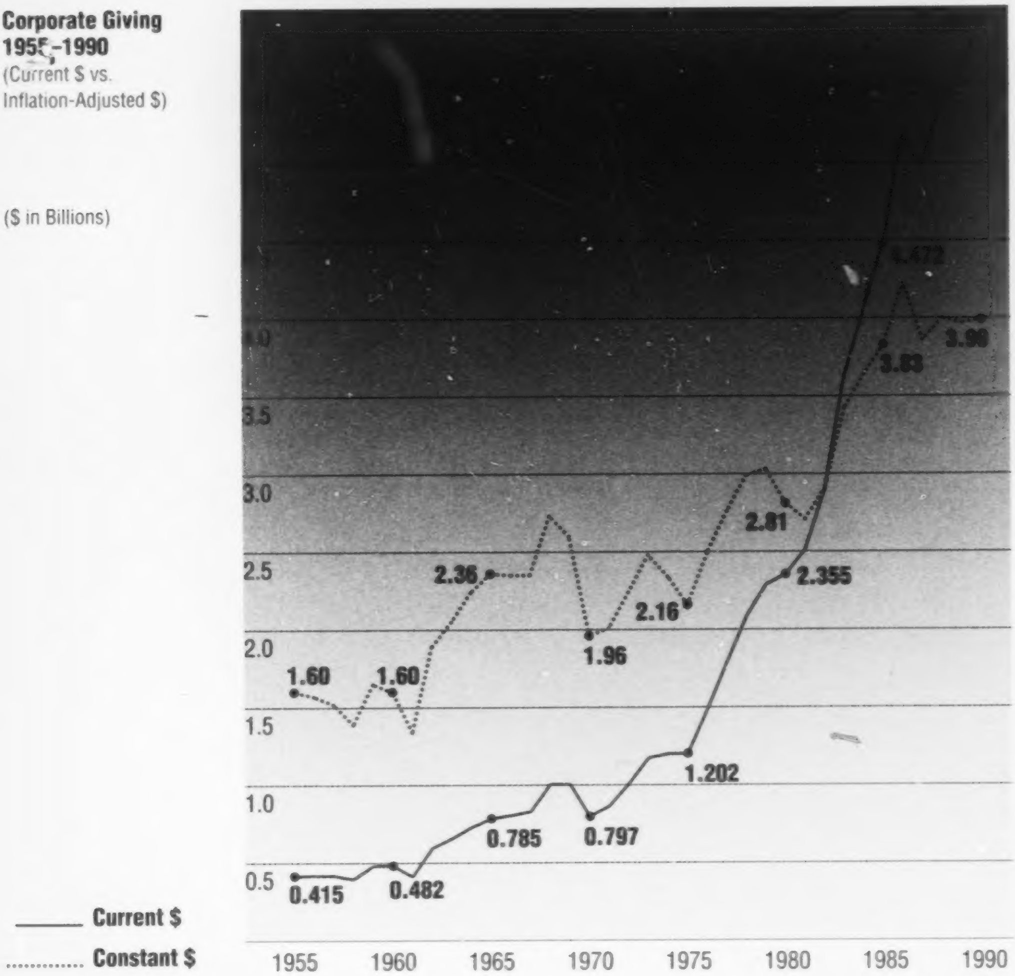


Table 16: Corporate Gifts and Pre-tax Income ($ in Billions)

	Corporate Gifts	Pretax Net Income	Giving as a % of Income		Corporate Gifts	Pretax Net Income	Giving as a % of Income
1971	$0.865	$ 86.6	1.00	**1981**	2.514	226.5	1.11
1972	1.009	100.6	1.00	**1982**	2.906	169.6	1.71
1973	1.174	125.6	0.93	**1983**	3.627	207.6	1.75
1974	1.200	136.7	0.88	**1984**	4.057	240.0	1.69
1975	1.202	132.1	0.91	**1985**	4.472	224.3	1.99
1976	1.487	166.3	0.89	**1986**	5.179*	221.6	2.33
1977	1.791	200.4	0.89	**1987**	4.980	275.3	1.81
1978	2.084	233.5	0.89	**1988**	5.400	316.7	1.71
1979	2.288	257.2	0.89	**1989**	5.600	307.7	1.82
1980	2.355	237.1	0.99	**1990**	5.900	304.7	1.94

* 1986 figure likely includes some gifts made in 1987, but reported on 1986 corporate returns for tax purposes. Reasonable estimate in 1986 is $4.870, for 1.77% of income.Sources: IRS for giving data through 1987. IRS figures reflect donations by corporations to nonprofits and to corporate foundations. They do not reflect giving by the foundations themselves, although all funds received by the latter are eventually distributed. Others sources: U.S. Department of Commerce, The Conference Board, Council for Aid to Education.

Corporations and company-sponsored foundations donated an estimated $5.9 billion in grants to nonprofit charitable organizations in 1990, an increase of 5.36 percent over the revised estimate of $5.6 billion donated the year before.

In inflation-adjusted dollars, corporate giving increased 0.5 percent.

Corporate grants amounted to 4.8 percent of total philanthropic giving for the year.

The estimate of corporate giving is developed by the Council for Aid to Education on the basis of two annual surveys.

Business Giving Rate Remains Steady — Except for Education

The small rise in estimated corporate donations in 1990 continued a trend which began in 1987, when business donors reduced their annual gifts below the rate of inflation. After adjusting for increases in the cost of living, the real growth in business contributions — with the exception of giving to higher education — remained almost unchanged from the year before.

One possible factor accounting for the relative lack of growth in 1990 was the rate of profits, which dropped one percent even before adjusting for inflation, according to the U.S. Commerce Department. Manufacturers' sales were also slow, rising by less than 3.3 percent during the year.

Still another factor may have been the continuation, albeit at a lesser pace, of mergers and acquisitions, which place corporations under heavy debt burdens; and a lower employee pool, as a result of layoffs, for "matching gifts" programs.

Sustained difficulties in the energy, finance and real estate industries, a stock market that barely inched up over the year — causing a decline in the real return on corporate investments — and the onset of a recession were additional factors.

Further, these factors accompany an apparently irreversible decline in the fortunes of old line heavy manufacturing companies — the former big givers; and a tax reform act that lowered the financial benefits of giving.

But the rise of only 5.4 percent in total corporate gifts for the year does contrast with the 11.5 percent growth in corporate donations to higher education for fiscal 1989-90 (see chapter Giving to Education). Further, the Association for Healthcare Philanthropy reported that business giving to some 1400 hospitals also increased around 11 percent in 1989-90.

Why the divergence?

The special attention corporations gave to education and health during the year reflects the steadily growing concern with the state of schooling in America, which translates into worries over the ability of domestic employees to compete with their European and Asian counterparts. Roughly 42 percent of corporate contributions goes to education, with a growing proportion of that amount to primary and secondary schooling.

Corporate policy makers have also expressed concern with the relationship between health care and educational accomplishment. Reports and statements issued by leading business coalitions over the past few years have pinpointed the poor quality of health care, especially among low-income children, as a key target to improve overall learning for tomorrow's American workforce.

Industry Giants Favor Basic Education, Literacy Projects

Major U.S. corporations in telecommunications, computers, food, and publishing provided about $400 million in cash and equipment to improve K-12 schooling and combat illiteracy in 1990.

Concern over the potential impact of the decline of basic education on the U.S. work force was initially voiced at business forums in the early 1980's. By decade's end, concern had grown to alarm. A 1990 Conference Board survey of 163 large companies in various industries concluded that "up to a third of today's workers will be unable to perform tomorrow's work tasks." One in five firms reported difficulty in finding people able to read well enough even for entry level jobs.[1] The situation is expected to worsen with an influx of marginally literate immigrants.

Fears over declining productivity resulting from poor schooling and illiteracy sparked sharply higher corporate giving to elementary and secondary schools in recent years. The trend is likely to continue. Two-thirds of 201 pace-setting corporate donors, responding to a 1990 survey by the Council for Aid to Education, "reported plans to increase support to precollege education in the future, with the rest planning to hold steady at current levels."[2]

Business awareness of the problem may be attributed in part to long-range planning, according to one corporate chief executive officer, James C. Self, who is also a trustee of the Duke Endowment. In a Duke paper issued during the year, he said such planning enabled senior executives to conclude that both employees and customers "will need to be better educated than the current generation." Resulting corporate policy initiatives, he said, include "combining grants with employee involvement in [K-12] schools, partnerships, gifts-in-kind, and a variety of strategic measures to achieve results."[3]

Examples of business support to basic education and literacy in 1990 include:

- Comsat's (Communications Satellite Corporation) five-year, $1.1 million commitment to Jefferson Junior High School in Washington, D.C. Acknowledged "as an innovator in the education of at-risk students," Jefferson teaches 700 mostly minority low-income pupils, about 80 percent of whose families receive welfare or public assistance.[4]

- Ameritech's announcement of a two-year, $1.6 million grant for elementary and secondary education; Pillsbury's declaration that it would focus on the educational and nutritional needs of low-income children; and U.S. West Foundation's plans to disburse $10 million over three years for early childhood development programs.[5]
- RJR Nabisco's multi-year $30 million New Century Schools Program to promote what it calls "radical change" in public schools. Grants will go to school reform efforts showing innovation, risk-taking, community support, replicability, and the likelihood of sustained progress.[6]
- Bell-Atlantic's grant of $295,000 to continue a family literacy project administered by the American Library Association through about 25 libraries.
- Mellon Bank's underwriting of an eight-minute literacy video, produced by Penn State University. The video, distributed to employment and social service agencies throughout Pennsylvania, demonstrates the impact of literacy training on people who were poor readers, but who have since secured higher paying and more responsible employment.
- Time Warner's 1990 report that its Time to Read literacy program, established by Time, Inc. five years earlier, tutors 1,500 learners through 1,000 volunteers in 27 cities. Tutors work in public schools, prisons, colleges, nonprofit organizations, and workplaces.

  An evaluation of the program, commissioned by Time Warner, found: About 55% of the learners in 1988-89 were women, reversing the proportion from the year before. More than a third completed high school, up from a fifth the year before. Two-thirds were black, a fifth white, and the remainder Hispanic, Asian and Pacific Islanders. The proportion of young adult learners (ages 18-24) dropped noticeably from the year before, while the proportion of learners 45 and above increased. Leaving the program may be the result of achieving a personal goal, such as obtaining a job or passing a school entrance examination.

  Among the tutors, about 70 percent were women; two-thirds had at least an undergraduate degree, and another fifth had some college; 86 percent were white, and 12 percent were black. The highest proportion of tutors were between the ages of 25 and 34.

Learners appeared to rate the program's effectiveness extremely high: 95 percent reported they read better, and 85 percent said they use a larger vocabulary.[7]

- Apple Computer's participation with various nationwide supermarket chains in an "Apples for Students" program, under which supermarkets provide tinted cash register receipts to young shoppers, who then hand them in to local schools. The schools, in turn, exchange the receipts for donations of Apple computers and related hardware from the markets. Participants include some 40 chains, representing about 3,200 stores, and 7,000 local schools. The retail value of the computers donated so far is estimated at about $60 million.[8]

Schools Cautioned on Seeking Too Much Business Aid

While financially strapped school systems tend to welcome the increased corporate attention, a warning note was sounded during the year by a professor of education at the University of Wisconsin, Milwaukee.

Writing in an educational supplement of the *Wall Street Journal*, Alex Molnar expressed a view held by many academic critics who argue that the "dark side" of business involvement includes:

- Using children as a captive market for products and services of corporate sponsors. Perhaps the best-known example is the effort by Whittle Communications' Channel One to provide television sets and programs to schools, if allowed to air commercials in the classroom.
- Fostering ideological conformity, rather than open inquiry. "The virtues of the American free-enterprise system are arguable propositions, not revealed truths," the author wrote. "School should teach students about an array of economic systems, helping them analyze, criticize and form independent judgments. Business, however...pressures legislators and school boards...to adopt business-oriented economics curricula... implicitly or explicitly representing free enterprise theory as some sort of natural law of economics."
- Promoting political partisanship, by encouraging schools to "use materials that represent the corporate view of such issues as environmental protection, health and safety...[which portray] a special-interest opinion as objective analysis."

In theory, Mr. Molnar said, materials from other sources could serve as alternatives to the business views, but "few other groups have the money and few teachers the time or training to balance corporate presentations."[9]

Many Japanese Firms Here Now Committed to Giving

Japanese companies in the United States demonstrated growing acceptance of American-style philanthropy in 1990. Although Japanese corporate donations comprise a fraction of total U.S. business giving, the new commitment has attracted enthusiastic attention from both the philanthropic and general media: *The NonProfit Times*, *Foundation News*, and *The New York Times*, as well as more specialized newsletters, all covered the expanding role.

Reasons for this burgeoning philanthropic activity include:

- A business strategy of adapting to the cultures, including corporate cultures, of host countries, both as an effort to increase their share of industrial markets and as a way to mitigate tensions resulting in part from astounding economic success;
- A developing awareness, at least among some of the larger corporations, of the need to address "major societal issues such as education reform, the delivery of much needed social services, environmental protection and minority concerns," according to Delwin A. Roy, CEO of the Hitachi Foundation;[10]
- The Japanese government's offer in February of a tax incentive to companies donating to philanthropic causes in the U.S., including education and health.

Most of the giving reportedly goes to higher education, but a number of leading Japanese corporate donors, like their U.S. counterparts, funded projects in 1990 aimed at pre-college schooling and the needs of youth. Examples included:

- Grants from Hitachi ($100,000), Susitomo Trust and Banking Company of New York ($300,000 in conjunction with the Diamond Foundation), and Toyota ($76,000) for public school projects aimed, respectively, at teaching U.S. immigration history in San Diego, reducing the dropout rate in the Bronx, and improving math and science skills of pupils nationwide through new textbooks;[11]
- Creation of two foundations; one by the Industrial Bank of Japan Trust Company, with initial grants to improve geography education for sixth and ninth graders in New York City; the second, by Toshiba America, with early grants promoting science education among high school students in six states;[12]
- A three-year $48,000 grant from the American Honda Foundation for scholarships to high school students participating in a national competition on U.S. civics, conducted by The Close Up Foundation in Arlington, VA; and a $50,000 grant to the National Center for Judicial Education, which serves youths under court jurisdiction.[13]

Volunteerism among Japanese corporate officials may also be increasing. Executives of Mitsubishi and Mitsui & Co. joined the boards of two United Ways, as well as the New York City Partnership, a corporate-based nonprofit that promotes social responsibility in business. And the New York-Japanese Chamber of Commerce and Industry prepared a pamphlet urging executives to volunteer in community activities.[14]

Environment Issues Gain Wider Business Attention

Environmental protection, a cause often given low priority by business groups, received a more positive hearing among corporate leaders in 1990. Although much of the heightened interest came from marketing, product development, and communications departments — rather than contributions offices — the growing willingness by executives to consider environmentally sound business practices portends a more receptive attitude to philanthropic support in the near future. This is because corporate giving, particularly since the mid-1980's, has tended to follow the corporations' overall business strategy.

"The garbage crisis, the Exxon Valdez [massive oil spill in Alaska], acid rain, the disappearing ozone layer, and the threat of global warming are hazards that no one can ignore," warned *Business Week* in a special supplement on the environment published in April. "Public alarm over each new discovery or accident is sending industry a blunt message: Clean up, or else."[15]

The industry weekly co-sponsored, with the World Resources Institute, a two-day seminar for executives in December on "corporate stewardship and business opportunity in the decade of global awakening." Topics included developing a corporate environmental ethic, revising manufacturing processes, and fostering alliances with conservation groups.

Active corporate programs to address environmental issues were described during the year in a report from the The Conference Board, a business-funded research organization. Among them were:

- Eaton Corporation's reduction of pollutant-seepage from its manufacturing facilities;
- 3M's company-wide pollution prevention efforts;
- Amoco's efforts to reduce hazardous wastes;
- Proctor & Gamble's exploration of ways to reduce packaged goods pollution;
- IBM's recycling and hazardous waste reduction programs;
- General Mills' use of recycled paper for all its cereal boxes.

In addition to specific company programs, several industry-wide responses to environment issues were reported during the year. The convention industry, for example, which generates enormous amounts of waste (packaging materials, plastic sheeting, high gloss marketing kits, food containers), received advice on holding "clean meetings." The advice came from the Air & Waste Management Association, which described the recycling and other conservation methods it employed during its own 83rd annual convention in Pittsburgh.[16]

Another example was the introduction of pilot courses on the environment for business schools. The curricula were developed by the Corporate Conservation Council, a unit of the National Wildlife Federation representing chemical, steel, petroleum and paper industries. Schools utilizing the pilot courses included Boston University, Loyola University and the University of Minnesota. Issues in the classrooms include environmental consciousness, waste management approaches, and "full costing" for environmental effects of industrial processes.[17]

Presssure for environmentally appropriate business activity during the year came in the form of awards programs created by financial and consumer groups.

In San Francisco's Bay Area, a coalition of investment advisors established the Northern California Environmental Achievement in Business Awards, presenting both honors and brickbats. And Consumers Union, Good Housekeeping Institute and Underwriters Laboratory were reportedly working on a "green seal" of approval for products of companies with good records.

Earlier incentives include the National Conservation Achievement Awards (for corporate leadership) and the Gold Medal for International Corporate Environmental Achievement, offered by the National Wildlife Federation and the World Environment Center, respectively.[18]

In terms of cash outlays, most

Table 17: Beneficiaries of Corporate Support: A Decade Comparison ($ in Thousands)

	1989 (333 Companies)	% of Total	1980 (732 Companies)	% of Total
Health and Human Services	$480,974	26.4	$337,866	34.0
Education	699,781	38.4	375,847	37.8
Culture and Art	201,203	11.1	108,673	10.9
Civic and Community	253,518	13.9	116,718	11.7
Unspecified & Other	184,600	10.1	55,451	5.6

Source: Anne Klepper, *Corporate Contributions, 1989*, and Linda Platzer and Maureen Duffy, *Survey of Corporate Contributions, 1989 Edition* (1987 data), Reports #954 and #924, both by The Conference Board, New York.

corporate support currently consists of research grants, according to one trade newsletter, which recommended that academic fund raisers "turn those contractural ties into grant relationships."

For their part, many leading environment nonprofits were reportedly revising traditional positions vis-a-vis the corporate giving world. "Even long-time, anti-corporate groups," the newsletter said, "are relaxing their stance on company donations." Among them were the Environmental Defense Fund, Friends of the Earth, Nature Conservancy, Natural Resources Defense Council, Sierra Club, Trust for Public Lands, Wilderness Society, and World Wildlife/Conservation Foundation.

Most of the environment groups appeared to retain a policy of rejecting gifts from companies they consider environmental polluters, but to weigh, on a case by case basis, accepting other business grants, and to redraft policy statements on the issue.[19]

More information on environmentalism appears in the chapter Giving to Environment/Wildlife.

Corporate Highlights: Housing and Boycotts

- Leading banks offered gifts for affordable housing in 1990, according to a trade newsletter. Among them were Chase Manhattan, First Bank of Boston, IBJ Schroeder Bank and Trust Company, Security Pacific, Wells Fargo, Citicorp, Mellon, and coalitions of banks in Washington, D.C. and in California. The trend apparently complements an increase in bank lending for affordable housing. Both grants and loans, the newsletter said, reflect bank responses to a strengthened Community Reinvestment Act, and renewed tax credits for low-income housing.[20]
- Some 200 boycotts were launched against corporate donors in 1990, compared to 70 five years ago, according to a business and public affairs publication.

  The boycotts are sponsored by groups with widely varying political orientations. Anti-abortion groups boycotted AT&T, Dayton Hudson and various United Ways for contributing to Planned

Table 18: Distribution of Large Corporate Gifts
($1 Million and Above)

Use	Amount	% of Total
Religion	$ 0	0.0%
Education	287,146,701	83.09%
Health	12,000,000	3.47%
Human Services	8,350,000	2.42%
Arts, Culture & Humanities	16,690,000	4.83%
Public/Society Benefit	9,000,000	2.60%
Environment/Wildlife	8,000,000	2.31%
International Affairs	1,700,000	0.49%
Other	2,700,000	0.78%
	$345,586,701	100.00%

Parenthood, a nonprofit health care provider offering abortion, family planning, infertility counseling and other services. (Both AT&T and Dayton Hudson initially stopped funding; Dayton Hudson later reversed that decision, AT&T did not.) Conservative groups boycotted businesses donating funds to art exhibits the groups consider offensive. Organizations opposed to the marketing of baby formula in developing countries — which they maintain causes a decline in the more beneficial breast feeding — renewed an old boycott of Nestles and American Home Products. And anti-nuclear groups boycotted General Electric over its nuclear weapons production.[21]

Large Corporate Gifts

GM Delco Electronics Division
University of Alabama at Huntsville
$40,000,000

Arthur I. Appleton and The Appleton Cultural Center
Florida State University
$22,000,000

CIBA-GEIGY Corporation
University of California at San Diego
$20,000,000
over 10 years

Robert Bosch Corporation
Carnegie Mellon University
$15,000,000

May Department Stores Company
University of Southern California
$13,500,000

Lederle Laboratories
National Association of Community Health Care Centers
$10,000,000

Marion Merrell Dow Inc.
University of Missouri at Kansas City and University of Kansas
$10,000,000

A.F.L.-C.I.O.
University of Miami
$7,000,000

E.I. Dupont de Nemours & Company
Wilmington Partnership Corporation
$7,000,000

BP America, Inc.
Case Western Reserve University
$6,500,000

Albertson's Inc.
Boise State University
$6,000,000

Boeing Company
University of Washington
$5,700,000

Freeport-McMoran Inc.
Audubon Institute
$5,000,000

Digital Equipment Corporation
University of California at Berkeley
$5,000,000

Tobishima Corporation
Solomon R. Guggenheim Museum
$5,000,000

IBM
Clarkson University
$5,000,000
equipment over 2 years

UNUM Life Insurance Company
Western Michigan University
$5,000,000
over 5 years

IBM
University of Kentucky
$4,900,000

IBM
Austin Independent School District
$4,400,000

R.J. Reynolds Tobacco Company
Winston-Salem State University
$4,000,000
over 2 years

Upjohn Company
Project Hope
$4,000,000

National Institute of Dental Research
University of Southern California
$4,000,000

Note: This category includes trade and professional associations.

IBM
University of California at Berkeley
$4,000,000
computer equipment

Chemical Waste Management Inc.
Clemson University
$3,600,000

Eastman Kodak Company
United Way of Greater Rochester
$3,350,000

AT&T
California State University at Sacramento
$3,200,000
computer equipment

Nintendo Company LTD
MIT
$3,000,000
over 3 years

General Electric Company
National Audubon Society
$3,000,000

Mitsui Mutual Life Insurance Company
University of Michigan
$3,000,000

Nomura Securities Corporation
Harvard University
$3,000,000

Digital Equipment Corporation
Pennsylvania State University
$2,500,000

Sara Lee Corporation
Winston-Salem State Unversity
$2,500,000

Irving Brothers Gravel Company & Irving Materials Inc.
Ball State University
$2,250,000

Amoco Foundation
Northwestern University
$2,000,000

EDS Corporation
Dallas Symphony Association
$2,000,000

Thinking Machines Corporation
Florida State University
$2,000,000

American Cyanamid Company
Carter Center, Atlanta, GA
$2,000,000

Omron Corporation & Motorola Inc.
Carnegie Mellon University
$2,000,000

Toyota Motor Corporation
Harvard University
$2,000,000

K Mart Corporation
West Virginia University
$2,000,000

Ford Motor Company
Metropolitan Museum of Art
$1,800,000

Honeywell Inc.
Arizona State University
$1,750,000

Sierra Blanca Land and Cattle Company
University of Arizona
$1,750,000

Research Corporation
Cottrell College Science Grants Program
$1,716,701

Silicon Graphics Inc.
National Research Council of Canada
$1,700,000

Hill's Pet Products
Kansas State University
$1,700,000

IBM
Emory University
$1,650,000
computer equipment

Bascom Eye Institute
University of Miami
$1,650,000

Valid Logic Systems
Clemson University
$1,600,000

Hewlett-Packard Company
University of Florida
$1,600,000

Japanese Consortium
The Freer Gallery of Art of the Smithsonian Institute
$1,500,000

Ameritech
Northwestern University
$1,500,000

Kirkland & Ellis
Harvard University
$1,500,000

Fuji Bank
University of Chicago
$1,500,000

Newmont Gold Company
University of Nevada at Las Vegas
$1,500,000

Amoco Foundation
Illinois Institute of Technology
$1,500,000

BM
Orangeburg School District Five
$1,400,000

IBM
Northwestern University
$1,400,000
computer equipment

Dallas Morning News
Dallas Symphony Association
$1,390,000

Tobishima Associates
University of Miami
$1,300,000

IBM
Miami-Dade Community College
$1,300,000
computer equipment

Sanwa Bank
New York University
$1,250,000

Ford Motor Company
Ohio State University
$1,250,000

Sanwa Bank
Stanford University
$1,200,000

IBM
Virginia Polytechnic Institute
and State University
$1,200,000
in cash and equipment

IBM
University of Michigan at
Ann Arbor
$1,200,000
computer equipment

Bath Iron Works
University of Maine
$1,200,000

UNUM Life Insurance Company
University of Southern Maine
$1,100,000

Sports Legends Special Events
University of Miami
$1,100,000

Anheuser Busch Foundation
University of Arizona
$1,000,000

Campbell Soup Fund
Philadelphia Orchestra
Association
$1,000,000

Coca-Cola Foundation
Spelman College
$1,000,000

Lederle Laboratories
Children's Health Fund
$1,000,000

Sutter Health
University of Southern
California Sacramento Center
$1,000,000

Digital Equipment Corporation
Ohio University
$1,000,000
computer equipment

AT&T
North Carolina State University
$1,000,000

Computer Equipment

Harper Collins
Night Kitchen, New York
$1,000,000

CIGNA Corporation
Philadelphia Orchestra
Association
$1,000,000

Digital Equipment Corporation
Pennsylvania State University
$1,000,000

*Century Companies of America
and Irving (CEO) and Pear
Burling*
Wartburg College
$1,000,000

Musicians Club of America
University of Hartford Hartt
School of Music
$1,000,000

*Woodrow McGlothlin, James
W. McGlothlin, Nicholas D.
Street & United Co.*
Marshall-Wythe School of Law
at the College of William and
Mary
$1,000,000

Ford Motor Company
Howard University
$1,000,000

Florida Amoco Dealers
Miami Children's Hospital
$1,000,000

Valley Bank
University of Nevada at
Las Vegas
$1,000,000

*Products Research and
Chemical Corporation*
UCLA
$1,000,000

John H. Phipps Inc.
Florida State University
$1,000,000

*Sandoz Pharmaceuticals
Corporation*
Ohio State University
$1,000,000

*American Express Travel
Related Services*
Dance Theater of Harlem
$1,000,000

*International Foundation of
Employee Benefit Plans*
University of Pennsylvania
$1,000,000

Wachovia Bank and Trust
Winston-Salem State University
$1,000,000

Golden Nugget Inc.
University of Nevada at
Las Vegas
$1,000,000

ARCO Chemical Company
Pennsylvania Academy of the
Fine Arts
$1,000,000

NCNB Texas
Southern Methodist University
$1,000,000

IBM
University of Mississippi
$1,000,000
Computer Equipment

Wells Fargo and Company
Gene Autry Western Heritage
Museum (CA)
$1,000,000

IBM
United Way of America
$1,000,000

Nike Inc.
National Foundation for the
Improvement of Education
$1,000,000

*E.I. Dupont de Nemours &
Company*
Delaware Community
Foundation
$1,000,000

Notes to Giving by Corporations

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Uses of Contributions

Giving to Religion

Giving to Education

Giving to Health

Giving to Human Services

Giving to Arts, Culture and Humanities

Giving to Public/Society Benefit

Giving to Environment/Wildlife

Giving to International Affairs

Giving to Religion 1955–1990
(Current $ vs. Inflation-Adjusted $)

($ in Billions)

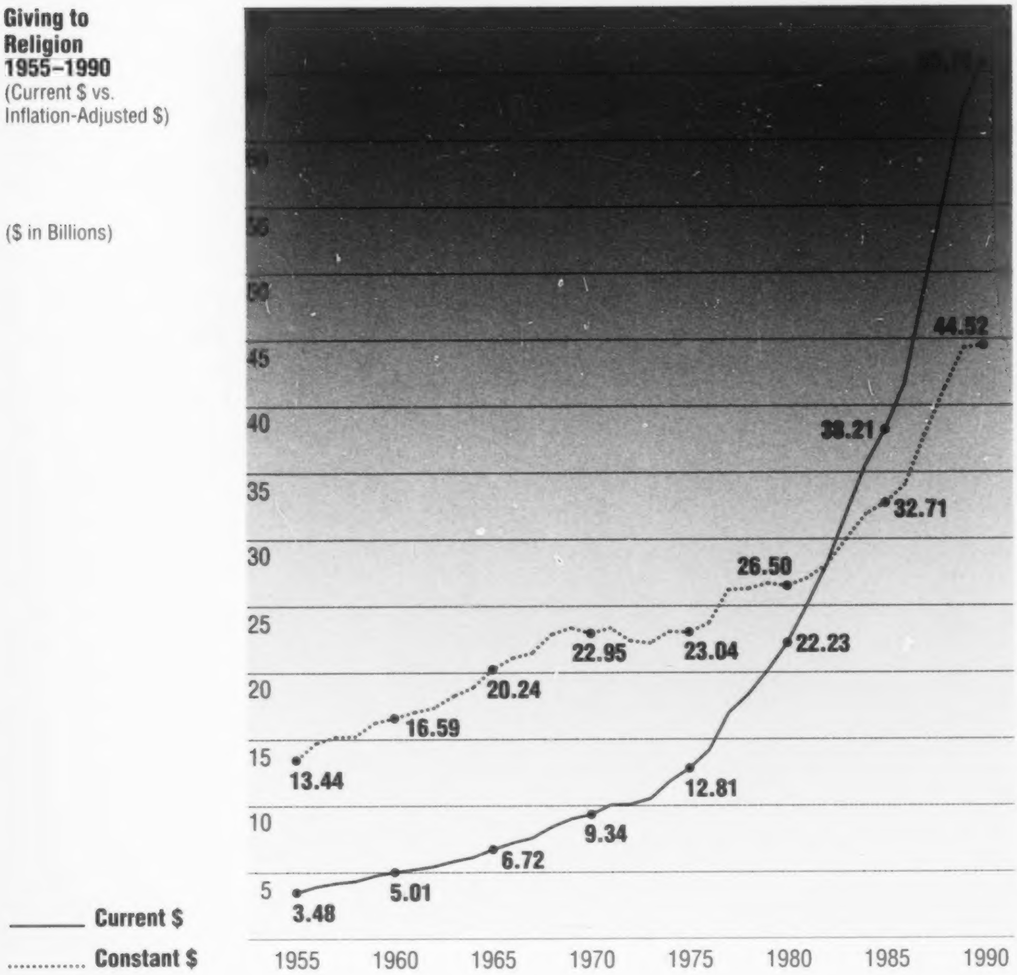

Table 19: Gifts to Religion ($ in Billions)

	Amount		Amount
1971	$10.07	**1982**	28.06
1972	10.10	**1983**	31.84
1973	10.53	**1984**	35.55
1974	11.84	**1985**	38.21
1975	12.81	**1986**	41.68
1976	14.18		
1977	16.98	**1987**	48.72*
1978	18.35	**1988**	55.59
1979	20.17	**1989**	62.51
1980	22.23	**1990**	65.76
1981	25.05		

* Revised methodology for religion since 1987 renders the estimates incomparable to previous years.

Philanthropic contributions to religious groups in the United States amounted to an estimated $65.76 billion in 1990, an increase of 5.2 percent over the revised estimate of $62.51 billion given the year before.

After accounting for inflation, the gifts reflected a growth of 0.4 percent.

The $65.76 billion represented 53.7 percent of all philanthropic contributions during the year.

The estimate of giving to religion is derived from surveys of individual and foundation giving sponsored by Independent Sector and The Foundation Center, respectively. *Because the estimates beginning in 1987 derive from a methodology that is fundamentally different from that used previously, they are not comparable to estimates of earlier years.* See Appendix A for a full description of the methodology.

Catholic Bishops Launch Fund Drive for Eastern Europe Churches

Citing a "dire need of the most basic tools for its pastoral work" faced by Catholic churches in Eastern Europe and the Soviet Union, American Catholic Bishops in 1990 launched a three-year, multi-million dollar campaign to raise funds for these churches.

Decades of Communist Party control of religion in the USSR technically ended in September, 1990 through an overwhelming vote of the Supreme Soviet. While church officials obviously welcomed the new freedom, they also found themselves confronted with an enormous popular demand for ministerial services — but with practically no means to meet it.

According to the United States Catholic Conference, the drive, announced in November 1990, followed visits by three delegations of bishops to "virtually every part of Eastern Europe and the USSR." The delegations met with 75 bishops representing 12 nationalities.

The campaign will be coordinated by a new office of the Conference in Washington, D.C. The office will raise funds and serve as an information clearinghouse.

Other Christian organizations have also focused on the new openness to religion in Eastern Europe. The International Christian Youth Exchange, a Catholic- and Protestant-funded group founded in 1949 to smooth ties between the United States and Germany, announced the establishment of exhange agreements with Poland, Czechoslovakia and the USSR during the year.[1]

The Gallup Organization, reporting on surveys conducted in 1989 and 1990, said that 40 to 50 percent of the populations in Hungary, Czechoslovakia and Lithuania define themselves as "religious persons." The comparable figure in the United States is 81 percent. Gallup also reported that "Weekly church attendance for the Eastern Europeans appears to be remarkably high when the comparative scarcity of places of worship and clergy are considered."[2]

(Information on the efforts of secular foundations to aid the nonprofit sector in Eastern Europe appears in the chapter Giving to International Affairs. Information on philanthropic developments in other countries appears in the chapter Philanthropy Worldwide.)

Catholic Funders Ponder Fate of Urban Parochial Schools

The nation's Catholic schools, which serve a student population of about 2.5 million, find themselves in a financial situation so severe as to imperil their existence, particularly in large urban areas like Detroit and Chicago. At the same time, independent, non-Catholic researchers have concluded that students in the schools — especially low-income, minority students — consistently perform higher academically than their peers in public school. One irony of the crisis is that U.S. Catholic families, upon whom the schools depend for donations, today earn among the highest household income of all religious groups.

Major Catholic donors explored this dilemma in 1990 at a May symposium sponsored by Foundations and Donors Interested in Catholic Activities (FADICA), a coalition of 36 foundations.

The symposium, held in San Francisco, was keynoted by Dr. Peter L. Benson, an author of several books and studies on Catholic schooling, and a Lutheran. Citing unpublished U.S. Education Department statistics, Dr. Benson reported:

- In 1986, among black and Hispanic students who had graduated from Catholic school six years earlier, 25 percent had earned a baccalaureate or master's degree. Among black and Hispanic public school graduates, the figure was nine percent.
- Among white students who had completed Catholic school in 1980, 36 percent earned a college or graduate degree by 1986. For white public school students, the figure was 19 percent.
- "Public schools seem to place most of their poor students in general or vocational tracks. Catholic schools still put most of their low-income students in an academic, college preparatory track — even though those students may resist, even though they say, 'I can't.' The Catholic school says, 'You can.'"
- Minority Catholic students spend more hours a week on homework, on average, than both minority and white public school students.

Other speakers and panelists at the symposium discussed methods used by Catholic schools in selected cities to raise philanthropic funds, generate greater community and family participation in the schools, organize political referenda for government voucher systems, and otherwise respond to a worsening financial picture.[3]

Pastoral Letter, Survey Proposed on Catholic Giving

In other developments in Catholic philanthropy in 1990, the National Conference of Catholic Bishops (NCCB) began preparations for a forthcoming pastoral letter on Catholic stewardship; and FADICA announced steps to collaborate on a national survey on Catholic giving.

A questionnaire to more than 200 NCCB members, conducted in May, revealed that proponents of a pastoral letter recommend a focus on "stewardship's Biblical and traditional ideals which are far broader and more inclusive than raising money for the Church," and on "stewardship as a response in faith more than an emphasis on the need for more financial resources," according to documents presented to *Giving USA*.

Nevertheless, the letter must also "address the need for people to respond to the practical dimensions of stewardship by increased support for the mission of the Church." A tentative title for the letter is "Stewardship: A Disciple's Response."

In terms of research, FADICA considered collaborating with eight national Catholic funding agencies, and the George H. Gallup International Institute, on a national survey of Catholic philanthropic patterns.

Francis J. Butler, president of FADICA, noted that the study would determine "the underlying causes of diminished giving by Catholics."

"Many dioceses are in the red," Mr. Butler said. "Inner city parishes and parochial schools need refurbishing and many are being closed because of budget problems. Parishes have been asked to provide a range of new services and activities, from day care to religious education...[while] national collections under the sponsorship of the hierarchy continue to lose ground in keeping pace with inflation."

Beyond surveying Catholic attitudes and practices, the study would explore the role of priests in Catholic fund raising.[4]

Protestant Giving Up 8 Percent, Membership Grows 2 Percent

Contributions to 48 Protestant communions grew by more than 8 percent to $17.07 billion in 1989, the latest year for which data are available. Contributions per member averaged $399.63. The figures were released by the National Council of Churches.

Total membership in the communions, including nonconfirmed and noncommunicant members, grew only slightly during the year, reaching just under 46.3 million people. The previous year's membership totalled about 45.4 million.[5]

Protestant Leader Seeks Revised Notions of Stewardship, Tithing

Has religion gone out of religious fund raising? According to one Protestant leader who addressed an audience of Catholic development officers, the answer is yes, with potentially serious consequences.

Ronald E. Vallet, executive director of the Commission on Stewardship of the National Council of the Churches of Christ, said that religious fund raising or stewardship has become so technically oriented as to have severed itself from its biblical underpinnings.

In a May, 1990 publication of the National Catholic Development Council, Mr. Vallet supported theologians who are increasingly rejecting the ~~notion of~~ stewardship as "purely functional or as a means to an end" — that is, raising money for church projects.

Stewardship, he said, should amount to the very "identity" of those who are actively religious; fund raisers should consider themselves stewards of "God's plan" rather than stewards of a particular church project. Raising money should thus be viewed as rooted in an overall mission, rather than as a ~~technical~~ practice.

Church fund raising "has given lip service to theological factors without actually being theologically based," Mr. Vallet said, pointing to this factor as the reason religious giving has not grown significantly as a percentage of disposable income for the past several decades.

Tithing — the practice of giving ten percent of one's earnings to the church — should no longer be viewed as a "legalistic requirement" but rather as a standard or challenge, Mr. Vallet added. His remarks were originally presented to the National Catholic Development and Stewardship Conference in September 1989.[6]

Adventists Report Increase In Gifts to Institutions

In other Protestant developments, contributions to 49 educational institutions affiliated with the Seventh-day Adventists reached $27.5 million in 1989-90, an increase of 5.3 percent over the amount raised the year before. Most of the increase, however, went to the religious group's 36 secondary schools. The 13 colleges and universities actually reported a decline of almost three percent.

The year before, however, was somewhat unusual, according to an Adventist's spokesperson, because of the receipt of a number of significant bequests and the full-scale operation of several capital campaigns.

In fact, contributions in 1988-89 to the Adventists' 119 hospitals, preparatory schools and colleges soared to $45.7 million, an increase of more than 52 percent over the previous year. Milton Murray, president of the Adventists' Philanthropic Advisory Service for Institutions, predicted that the schools and hospitals were likely to raise $1 million a week within the next few years.

Evangelical Groups Raise $1.8 Billion

Donations to some 660 Protestant evangelical ministries that are members of the Evangelical Council for Financial Accountability (ECFA) rose to $1.8 billion in 1989-90, an increase of 12.5 percent over the amount contributed the year before. The sums are not exactly comparable, however, because the previous year's figure of $1.6 billion represented gifts to only 601 members. Membership in the accrediting agency grew by ten percent during the year.

According to Clarence Reimer, the new president of ECFA, the donations accounted for more than 70 percent of all income received by the groups.

Jewish Giving Slightly Higher To Secular than Religious Causes

Jewish people continue to give slightly more to non-Jewish causes than to Jewish-identified causes, according to data released in 1990 by the Council of Jewish Federations.

Surveying a wide range of religious and secular activities, the study, conducted for the Council by the Center for Jewish Studies in New York, found that 62 percent of Jewish families contributed to a Jewish charity in 1989. By comparison, 67 percent of families gave to non-Jewish charities during the same period.

The disparity grows dramatically, however, among marriages in which only one partner is Jewish. Here, 28 percent gave to a Jewish charity during the year, compared to 66 percent who gave to non-Jewish organizations.[7]

In other developments during the year, the United Jewish Appeal/Federation of Jewish Philanthropies reported raising more than $460 million for "Operation Exodus," the term given to the enormous influx to Israel of Jews from the Soviet Union.

Table 20: Religious Affiliation in the U.S.
(Based on reports of 219 religious bodies)

	Houses Of Worship	Members
Buddhist	67	19,441
Eastern Churches	1,795	4,057,339
Jewish[1]	3,416	5,944,000
Old Catholic, Polish National Catholic, Armenian Churches	442	979,831
Protestant[2]	320,039	79,386,506
Roman Catholic	23,500	57,019,948
Miscellaneous[3]	1,169	200,329

[1] Including Orthodox, Conservative and Reform Branches.

[2] Including Latter Day Saints, Jehovah's Witnesses, and a few others not strictly referred to as "Protestant."

[3] Including groups that define themselves as alternatives to traditional religions, such as Spiritualist, Ethical Culture, Unitarian Universalist.

Source: *1991 Yearbook of Canadian and American Churches*, Abingdon Press, 1991, Nashville.

Muslims Number Around 1.4 Million in U.S.

Islam may have around 1.4 million adherents in the United States, according to a major study of religion in America conducted during 1990. The study, sponsored by the Graduate School of the City University of New York, is the first to quantify the number of believers in Islam in America.[8]

Another account, reporting on the growth of Islam here, and on efforts by Muslims to counter stereotypical portrayals of their religion, estimated that more than 600 mosques were open for services in 1990.[9]

While philanthropy is as deeply rooted in Islam as in other major religions, efforts to obtain data for *Giving USA* have not been fruitful.

Large Gifts to Religion

Lilly Endowment, Inc.
General Assembly of the Christian Church, IN
$2,500,000

See Large Gifts to Education for additional listings of Theological Schools.

Notes to Giving to Religion

1/ *ICYE-USA Newsletter*, Spring 1990, International Christian Youth Exchange.

2/ "Religion Triumphs Over Atheism in Eastern Europe," *PRRC Emerging Trends*, January 1991, Princeton Religion Research Center.

3/ *How to Save the Catholic Inner City School*, Proceedings of a National Symposium, 1990, Foundations and Donors Interested in Catholic Activities, Inc. (FADICA), Washington, D.C. Pages 8-10.

4/ Francis D. Butler, President of FADICA, in letter to *Giving USA*, February 22, 1991.

5/ *1991 Yearbook of Canadian and American Churches*, National Council of Churches, Abingdon Press, 1991, Nashville.

6/ Ronald E. Vallet, "Theory and Practice of Christian Stewardship in the Protestant Experience," *The Fund Raising Forum*, May, 1990, National Catholic Development Conference.

7/ Barry Kosmin, Paul Ritterband, unpublished data from national survey of Jewish American practices, Council of Jewish Federations, conducted by the Center for Jewish Studies, Graduate Center of the City University of New York, 1991, New York.

8/ Ari L. Goldman, "Portrait of Religion in U.S. Holds Dozens of Surprises," *New York Times*, April 10, 1991.

9/ Gustav Niebuhr, "American Moslems: Islam is Growing Fast in the U.S., Fighting Fear and Stereotypes," *Wall Street Journal*, October 5, 1990.

Giving to Education 1955–1990
(Current $ vs. Inflation-Adjusted $)

($ in Billions)

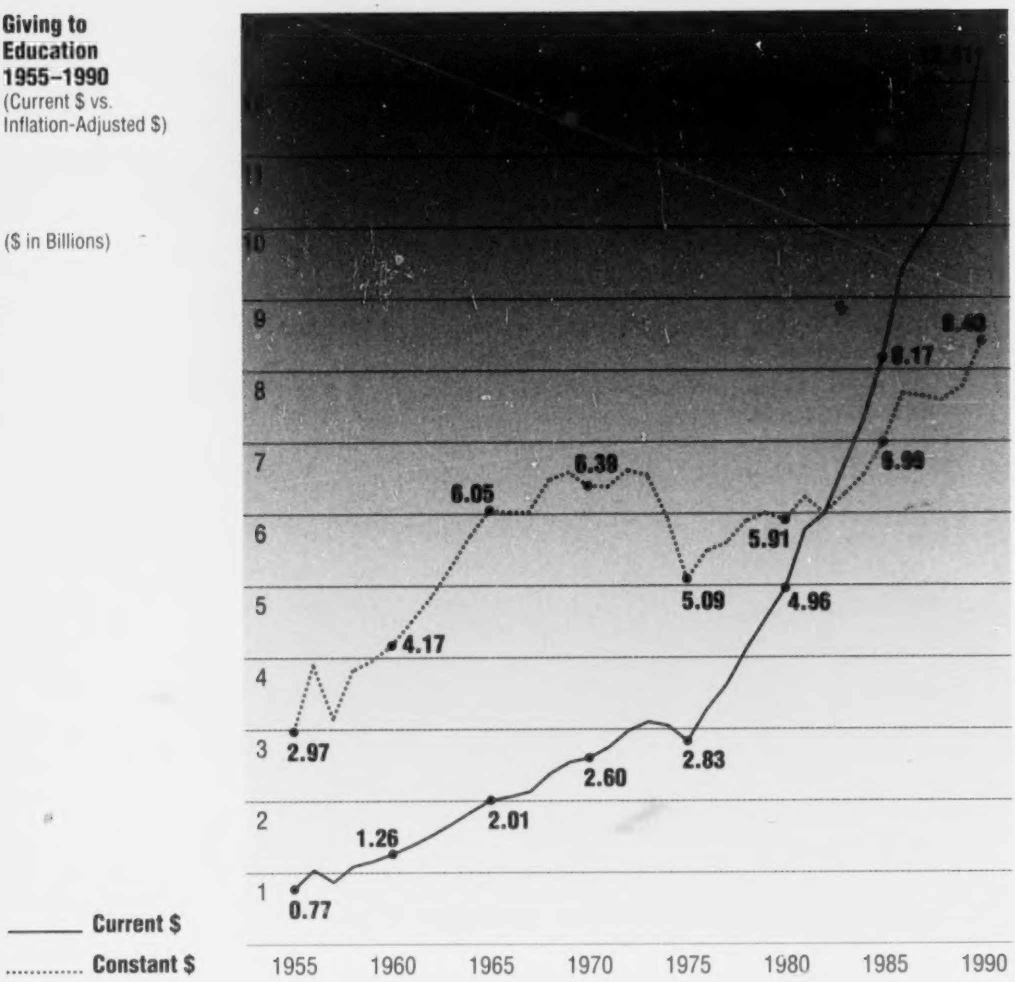

Table 21: Gifts to Education ($ in Billions)

	Amount		Amount
1971	$ 2.75	**1981**	5.77
1972	2.98	**1982**	6.00
1973	3.10	**1983**	6.65
1974	3.05	**1984**	7.29
1975	2.83	**1985**	8.17
1976	3.28	**1986**	9.39
1977	3.62	**1987**	9.84
1978	4.11	**1988**	10.23
1979	4.54	**1989**	10.95
1980	4.96	**1990**	12.41

Source: Data through 1972: The Commission on Private Philanthropy and Public Needs, 1977, U.S. Treasury Department.

Philanthropic donations to the nation's schools, universities, libraries, research institutions and other educational facilities reached an estimated $12.41 billion in 1990, a 13.3 percent increase over the revised estimate of $10.95 billion given the year before.

After adjusting for inflation, the increase in 1990 amounted to 8.4 percent.

Contributions to education represented 10.1 percent of all philanthropic giving during the year.

The estimate of giving to education is projected from an annual survey of higher education conducted by the Council for Aid to Education, reports of grants to other types of schools and facilities by The Foundation Center, and data provided by The Conference Board.

Gifts to Higher Education

Gifts to America's colleges and universities in academic 1989-90 amounted to $9.8 billion, an increase of 9.8 percent (before inflation) over the amount donated the year before, according to the Council for Aid to Education. After adjusting for inflation, the increase came to about five percent.

Alumni and other individuals gave $4.78 billion, up 9.4 percent; foundations gave $1.92 billion, up 10.2 percent; corporations gave $2.17 billion, up 11.5 percent; religion gave $220 million, down 14.4 percent; and other sources gave $710 million, up 12.3 percent.

According to the Council, the gifts amounted to an average of $1,157 per student, slightly below the 1987 peak of $1,208.

Support for capital purposes, such as buildings, equipment, endowment and debt retirement, rose 12 percent. Operating support rose eight percent.

The average gift from trustees or governing board members amounted to $15,000, but this average reflects a range of gifts that varies widely at different types of institutions. At public two-year schools, for example, the average trustee gift was $1,744; at private research/doctoral schools, the average gift was almost $40,000.

School Reform High Among Donor Priorities

Reform of elementary and secondary schools, particularly those serving minority and low-income populations, remained high on the list of philanthropic priorities in 1990.

Leading developments included a call for national coordination of the fragmented efforts undertaken over the past several years, foundation funding to broaden school-based management and teacher innovations, a report highlighting the positive impact of adult mentoring on high school student behavior, seminars and guides for corporate donors on school restructuring, and case studies on prominent school reform experiments.

Table 22: Giving to Higher Education by Type of Donor ($ in Millions)

	Amount	% of Total		Amount	% of Total
Alumni			**Business**		
1980-81	$1,049	24.8%	**1980-81**	$ 778	18.4%
1981-82	1,240	25.5%	**1981-82**	976	20.1%
1982-83	1,237	24.0%	**1982-83**	1,112	21.5%
1983-84	1,305	23.3%	**1983-84**	1,271	22.7%
1984-85	1,460	23.1%	**1984-85**	1,574	24.9%
1985-86	1,825	24.7%	**1985-86**	1,702	23.0%
1986-87	2,346	27.6%	**1986-87**	1,819	21.4%
1987-88	2,042	24.9%	**1987-88**	1,853	22.6%
1988-89	2,292	25.0%	**1988-89**	1,647	21.8%
1989-90	2,540	26.0%	**1989-90**	2,170	22.1%
Non-Alumni			**Religion**		
1980-81	1,007	23.8%	**1980-81**	170	3.3%
1981-82	1,097	22.6%	**1981-82**	175	3.6%
1982-83	1,190	23.1%	**1982-83**	208	4.0%
1983-84	1,316	23.5%	**1983-84**	190	3.4%
1984-85	1,416	22.4%	**1984-85**	208	3.3%
1985-86	1,781	24.1%	**1985-86**	211	2.8%
1986-87	2,066	24.3%	**1986-87**	204	2.4%
1987-88	1,927	23.5%	**1987-88**	197	2.4%
1988-89	2,077	23.3%	**1988-89**	237	2.4%
1989-90	2,230	22.8%	**1989-90**	240	2.4%
Foundations			**Other**		
1980-81	922	21.8%	**1980-81**	334	7.9%
1981-82	1,003	20.6%	**1981-82**	369	7.6%
1982-83	1,018	19.7%	**1982-83**	397	7.7%
1983-84	1,081	19.3%	**1983-84**	437	7.8%
1984-85	1,175	18.6%	**1984-85**	487	7.7%
1985-86	1,363	18.4%	**1985-86**	518	7.0%
1986-87	1,513	17.8%	**1986-87**	552	6.8%
1987-88	1,601	19.6%	**1987-88**	574	7.0%
1988-89	1,742	19.5%	**1988-89**	632	7.1%
1989-90	1,929	19.6%	**1989-90**	700	7.1%

Source: Council for Aid to Education

The Carnegie Foundation for the Advancement of Teaching reported that the limited success of reforms enacted since 1983 — the year of the "Nation at Risk" report — can be attributed largely to the fragmented or piecemeal approach of reform efforts. Ernest L. Boyer, the Foundation's president, urged a national agenda for revamping the system, spearheaded by a presidential commitment, administered on the state level, and equivalent in zeal and resources to the Marshall Plan for revitalizing a decimated Europe following the Second World War.

Other recommended elements of the national agenda included:

- A focus on students who are least advantaged. Almost one in four school age children today are poor, lacking "even the most basic care to have a healthy start, and to disregard the tragedy of poor children is to imperil the nation."
- More dignity and status to teachers. A recent study by the Foundation of 22,000 teachers showed that 50 percent feel morale in the profession is lower than it was five years ago. Only one in five teachers said it was better.
- School-based management, reflected in "quality control circles" of teachers and principals reorienting schools to address the needs of students — such as in mentoring — as well as meeting high academic standards.[1]

Funds for New Approaches To Managing and Teaching

Several of the principles recommended by Carnegie were in fact a focus of philanthropic and research organizations during the year, although not through any nationally coordinated undertaking.

On school-based management, for example, the Rockefeller Foundation announced a five-year, $15 million project to expand the number of schools using a system of management teams to promote a "shared awareness of the value of education" among the low-income parents, teachers and school administrators who comprise the teams.

Already in place in some 70 schools throughout the country,.the program was begun two decades ago in a New Haven public school under the direction of its originator, Dr. James Comer of Yale University. The program's success lies in the ability of the management teams to overcome a pervasive sense of alienation from the schools themselves among many low-income residents, especially black families, according to a news report on the program. The Rockefeller Foundation's funds will enable the program to expand significantly, integrating itself into the education systems of several cities.[2]

To enhance teacher dignity and related "empowerment," the Prudential Foundation announced grants to foster innovative teaching, and to persuade high-achieving college students to enter the profession.

Prudential's grants to the Teachers Network will enable teachers who devise novel instruction methods to disseminate their techniques to educators elsewhere. The funds underwrite packaging and distribution, coaching the originators in presentation skills, and paying for substitute teachers while the originators share their ideas with peers across school district lines.

Prudential's grants to Teach for America, a program placing college graduates in "some of the country's most troubled schools" for two years, will fund a six-week training session. Teach for America, founded in 1989 by Princeton University graduate Wendy Kopp, is modeled on the Peace Corps.

On addressing low-income student needs, the Commonwealth Fund underwrote the nation's first national survey on the effects of mentoring, conducted by Louis Harris and Associates. The study of 400 low-income, primarily black and Hispanic teenagers found that around three quarters of the teens said they were inspired to try harder, raise their own goals and expectations, and believe they can succeed. Almost three out of five said that having a mentor resulted in improved grades, and more than half reported a better ability to avoid drugs, stay out of trouble, and improve relationships with family members.

The study, with accompanying guidelines on establishing a mentoring program, was published by the Commonwealth Fund, which sponsors Career Beginnings, a national mentoring program for high school students in 21 cities. Co-sponsors of Career Beginnings include the John D. and Catherine T. MacArthur Foundation and the Gannett Foundation.[3]

Philanthropists Urge Support For Systemic School Overhaul

Donors seeking workable projects to address problems in the nation's elementary and secondary schools were advised to support "coherent system change, not just adjustments at the margins of existing education systems." The admonition, by Diana Rigden of the Council for Aid to Education, was delivered to corporate contributions officers at a seminar in May at IBM's New York City headquarters.

At the seminar, launching the Council's five-year program to improve precollege education, a new guide prepared by Ms. Rigden on school restructuring was distributed. Warning against short range projects that "may have an immediate and exciting impact, like the splash when a rock hits the surface of a pond [but] is short lived," the guide spells out the characteristics of successfully restructured schools. They include small classes, dedicated teachers, extended interaction between teachers and students, and shared decision-making. Other important characteristics, not always available, include a stable student and faculty population, smaller schools (beyond smaller classes), and consistent family involvement.

Adding that teachers are the "key to school change," the guide recommends ways to expand teachers' time for preparation and student involvement, urges less competition and more cooperative learning modes among pupils, less teacher "lecturing and more finding out where students are."[4]

Case studies of restructured education systems and business donor involvement were written up in *Foundation News*.[5]

Calls for philanthropic participation in fundamental education reform were issued elsewhere during the year. Irving B. Harris, Chairman of the Pittway Corporation Charitable Foundation and the Ounce of Prevention Fund (public/private partnership), recommended a national commitment to early intervention into the health and education needs of poor children. This would include the immediate introduction of universal Head Start, the preschool program generally acknowledged as highly effective.

"It's absurd to say that we can't find the $8 billion to put into universal Head Start," Mr. Harris said, addressing Cleveland civic leaders. "We did find the $100 billion for bailing out the savings and loan industry. Our nation would survive without this, but it will not survive without fixing our education system."[6]

Another corporate donor supporting education reform during the year was the Pacific Telesis corporation.

To Raise $1, Universities Spend Average of 16 Cents

Every dollar a university raises during a campaign costs an average of 16 cents — a six-fold return on investment.

A foundation-funded survey of fifty-one "representative" private and public two- and four-year institutions, also revealed that the median amount spent to raise one dollar was 11 cents, which means that half the schools spend above that figure, and half below.

Released in September, 1989, the study was jointly conducted by the Council for Advancement and Support of Education (CASE) and the National Association of College and University Business Officers (NACUBO). Lilly Endowment funded the effort.

Although it confirms the generally accepted wisdom among advancement officers on the cost of fund raising for higher education, the study suggests that neither the average nor median figures should be accepted as "the last word on costs and cost effectiveness." Costs vary with goals, fund-raising potential of the alumni, size of the university, and other factors. The goal of a campaign is not to "spend as little as possible to raise money, but to maximize the net."

Other findings of the study show:

- Each fund-raising professional accounts for an average of $500,000 to $1.1 million in yearly gift income.
- Total yearly gifts (from both annual and capital campaigns) vary greatly as a percentage of the

institutions' education and general budgets: from less than six percent to more than 37 percent.

- Fund-raising expenses consume more than half of the average advancement budget; public relations activities account for under a third, and alumni relations under a quarter. The largest portion of the fund-raising budget goes to salaries and benefits.[7]

25 Years Later, Virtually No Change in Education Gap

Despite a quarter of a century of federal programs to narrow the educational achievements between students from low and high income families, the gap remains unchanged. In fact, the disparity was greater during the latter half of the 1980's than at any time since 1970.

These "profoundly unsettling" findings were contained in a 1990 study of 18 to 24-year-olds, prepared by the American College Testing Program. The study found:

- Unmarried young adults from families with an income of at least $58,100 have a 93 percent chance of graduating from high school. Those chances drop to 65 percent for youths with family incomes of under $20,000.
- In 1989, almost four-fifths (78 percent) of high school graduates from higher-income families ($58,100 and above) had at least some college. By comparison, high school graduates from families earning $20,000 or under had only a 45 percent chance of attaining some college experience. These proportions have remained virtually unchanged since 1970.
- Full-time participation in college has been declining, and part-time enrollment increasing, among all income brackets (or quartiles, as the study defines them) for the past two decades. But the trend is most pronounced in students from low-income families.
- While females and blacks from low-income families did make progress in high school graduation and college participation during the last two decades, almost all of it occurred from 1970 to 1975.[8]

One apparently successful effort to raise the education attainment levels of low-income people (among other students) received $7.5 million in philanthropic gifts in 1990 — fully one half the goal of its first-ever capital campaign.

Cambridge College in Boston, founded in 1970 as an experiment to enable adults lacking sufficient academic credit to receive a graduate-level education, undertook a $15 million capital campaign during the year. The school received an anonymous challenge grant of $1.5 million, contingent upon raising $6 million by the fall of 1990. The goal was reached, according to the college's director of development.

Proceeds will fund an adult baccalaureate degree program, a scholarship endowment, a teacher certification program and a new building. Philanthropy played a key role in the evolution of the college, which was formerly affiliated with Antioch University, but which today is independent and provides graduate degrees to a widely diverse student body.

Support from the Rockefeller family enabled Cambridge College to become independent and accredited in 1981. By 1990, Cambridge had conferred approximately 5,000 masters degrees to working adults, most of whom earn moderate incomes, and many of whom are employed in the nonprofit, public and private sectors.

Harvard University and Suffolk College offer Cambridge students the use of some of their facilities. Representatives of foundations, corporations, and several universities serve as Cambridge trustees.

Community and Four-Year Colleges Advance Ties

Efforts to facilitate the transfer of students from two-year to four-year colleges received a boost in 1990 with the announcement of $2.5 million in grants from the Ford Foundation. Four-fifths of the money went to the American Council on Education (ACE) to help pairs of community and baccalaureate-granting schools develop joint core curricula and otherwise promote cooperation. The remaining 20 percent was distributed to nine institutions to encourage the enrollment of minorities and women in educational administration leadership programs.

The grants followed the Foundation's 1989 award of $1.2 million to establish 25 partnerships between community and four-year institutions. Thirteen of the 25 received grants of $25,000 by April, 1990.[9]

Meanwhile, enrollment at community and junior colleges was reported growing at a faster rate in 1990 than enrollment at four-year institutions. A survey of state agencies and higher education associations found that the two-year schools had an enrollment increase of two to six percent, compared to an increase of one to three percent for four-year colleges.[10]

In another development concerning community colleges, the Metropolitan Life Foundation announced grants of $400,000 to help two-year institutions respond programmatically to a number of community education and health issues: substance abuse, illiteracy, teaching excellence, and the nursing shortage. The issues were elaborated in a 1988 national report underwritten by the foundation: *Building Communities: A Vision for a New Century.*

Community colleges are not alone in facing these problems. Substance abuse, in particular alcohol abuse, was cited as the campus issue of "greatest concern" by more college and university presidents (45 percent) than any other major issue, according to a survey made public in 1990.[11]

On illiteracy, several leading foundations provided grants to Southwestern University at Georgetown, Texas, to support "Partners in Reading," a community-wide literacy program operated in conjunction with the local school district. The grants came from the William and Flora Hewlett Foundation, the Hearst Foundation, the Meadows Foundation, and the Lola Wright Foundation.[12] (Additional information on philanthropic responses to illiteracy appears in the chapter Giving by Corporations.)

Minority Issues: New Grants, Reports, Mathematics Center

Issues around minority participation in pre-college and higher education continued to receive attention from the philanthropic world during the year. Leading developments included:

- A $50 million gift from philanthropist Walter Annenberg to the United Negro College Fund (UNCF) — the largest amount ever given "in the interest of black higher education," according to the UNCF. In presenting the gift — a challenge grant towards the UNCF's campaign goal of $250 million — Mr. Annenberg said: "At a time when demand for highly educated workers is greater than ever before, the percentage of eligible black students who enroll in a college or university is declining. This trend must be reversed."

  At publication time, the UNCF had raised $36 million towards its goal. Among the donors were 14 corporations providing grants from $1.2 million to $10 million. The campaign funds will be used by the UNCF's 41 member colleges for endowment, student scholarships, construction and renovation of facilities, faculty and curriculum development, and administration, according to a spokeswoman from UNCF.

  Mr. Annenberg's involvement with the UNCF, both as a major donor and an active volunteer, dates back to 1979.
- A $1.6 million program of the Ford Foundation to foster improved race relations and cultural diversity on undergraduate residential campuses. Some 200 colleges were invited to submit proposals; 105 accepted the invitation, and 10 had received grants of up to $100,000 each by September.
- Grants from the St. Paul Foundation to improve minority school performance in that city's school district; and grants from the Peninsula Community Foundation in California to enable minority and low-income students to pursue

post-secondary education in vocational training. Grants to Detroit public schools were made during the year by the Skillman Foundation in Detroit, and gifts to St. Louis public schools were made by the Danforth Foundation.

- Studies highlighting obstacles faced by minority youths in securing both pre-college and higher education, and recommending solutions. One study, prepared by researchers at the Massachusetts Institute of Technology under a $1.2 million grant from the Carnegie Corporation of New York, urged a national commitment of $27 billion for school nutrition programs, curriculum revision to emphasize minority cultures, reducing class size, promoting participation in community activities, extending the school year, establishing summer residency programs on college campuses especially for science and math, and expanding government aid for children from families on welfare.[13]

  The Business Higher Education Forum urged restoration of public employment and training program funds to the level of 1980 (after adjusting for inflation), full federal funding of Head Start and other supportive programs, provision of information on financial grants rather than loans to low-income families, expanding minority recruitment for all corporate management levels, including boards, and expanding minority options in franchise ownership.[14]

  The Higher Education Research Institute and the American College Testing Program issued foundation-funded studies attributing declining black attendance at colleges over the past decade in part to the replacement of grants by loans.[15]

- A three-day course at California Polytechnic University, Pomona, California, on increasing minority participation in mathematics disciplines. The course was co-sponsored by the National Science Foundation and the Dana Center for Innovation in Mathematics and Science Education at the University of California-Berkeley. That center was created two years ago with $737,000 from the Charles A. Dana Foundation. Successful methods devised by the Dana Center include providing participants with math challenges more difficult than those in traditional classes, requiring students to check each other's homework, utilizing only interracial classes, and mandating a certain amount of public service work.[16]

- An exchange program between American and Mexican teachers and students to break down stereotypes, funded with a $450,000 grant from the W.K. Kellogg Foundation. The recipient organization, Youth For Understanding International Exchange, will establish 50 "partner schools" across the United States, offering a special focus on Mexican culture. The schools will host Mexican students for a year, encourage American students to live and study in Mexico, and sponsor teachers living with Mexican families.

Large Gifts to Education

Leslie H. Wexner
Ohio Higher Education Trust
$250,000,000
10 Million Shares of Stock

Walter H. Annenberg
United Negro College Fund
$50,000,000

Arthur I., Martha O. and Edith-Marie Appleton
Florida State University
$42,000,000
over 5 years

GM Delco Electronics Division
University of Alabama at Huntsville
$40,000,000

Ralph Waldo Beeson
Samford University
$39,000,000

Ralph Waldo Beeson
Asbury Theological Seminary
$39,000,000

Cullen Foundation
University of Houston
$30,000,000

John W. Kluge
Columbia University
$25,000,000

Estates of Col. C.P. and Anna Crouchet Simpson
University of Texas M.D. Anderson Cancer Center
$24,000,000

Laurance S. Rockefeller
Princeton University
$21,000,000

Edward P. Bass
Yale University
Yale Institute of Biospheric Studies
$20,000,000

Lee M. Bass
Yale University
$20,000,000

Sid R. Bass
Yale University
$20,000,000

Estate of Paulette Goddard
New York University
$20,000,000

CIBA-GEIGY Corporation
University of California at San Diego
$20,000,000
over 10 years

Gordon and Ann Getty
University of California at Berkeley
$15,000,000

Conrad N. Hilton Foundation
Perkins School for the Blind
$15,000,000
over 5 years

1525 Foundation
Case Western University
$15,000,000

Robert Bosch Corporation
Carnegie Mellon University
$15,000,000

May Department Stores Company
University of Southern California
$13,500,000

J.A. and Kathryn Albertson
College of Idaho
$13,500,000

Estate of Curtiss Ely Frank
Colgate University
$13,000,000

Henry J. Kaiser Family Foundation
New England Medical Center
$12,800,000
over 3 years

Christian A. Johnson Endeavor Foundation
Colby College
$12,000,000

Estate of James Campbell
Saint Louis University
$11,500,000

Lilly Endowment, Inc.
Indiana University Center on Philanthropy
$11,400,000
over 3 years

Marion Merrell Dow Inc.
University of Missouri at Kansas City and University of Kansas
$10,000,000

Frank and Mary Jane Smeal
Pennsylvania State University
$10,000,000

Riklis Family Foundation
New York University Medical Center
$10,000,000

Walter H. Annenberg
University of Pennsylvania
$10,000,000

Estate of Thomas Lord
University of Southern California
$10,000,000

Sherman Fairchild Foundation
Dartmouth College
$10,000,000

Jack and Dollie Galter
Northwestern University
$10,000,000

Walter J. and Betty C. Zable
College of William and Mary
$10,000,000

Houston Endowment, Inc.
Baylor University
$9,000,000

David W. Grainger and Grainger Foundation
University of Wisconsin
Foundation
$9,000,000

Frank J. and Sylvia Pasquerilla
Georgetown University
$8,000,000

Zanvyl Krieger and Zanvyl and Isabelle Krieger Fund
Johns Hopkins University
$7,500,000

Lucille P. Markey Charitable Trust
University of Washington
$7,500,000

Katherine Bogdanovich Loker
University of Southern California
$7,000,000

Estate of J. Houghton McLellan, Jr.
Bowdoin College
$7,000,000

William E. and Wyllis Leonhard
Pennsylvania State University
$7,000,000

A.F.L.-C.I.O.
University of Miami
$7,000,000

Vieve Gore
Westminster College of
Salt Lake City
$7,000,000

BP America, Inc.
Case Western Reserve
University
$6,500,000

Estate of Franklin L. Fero
Hartwick College
$6,500,000

Mobility Foundation
Southwestern Medical
Foundation
$6,400,000

Arnold and Mabel Beckman Foundation
University of California at Irvine
$6,200,000

F.W. Olin Foundation
Drury College
$6,175,000

Lucille P. Markey Charitable Trust
University of Virginia
$6,100,000
over 5 years

Harry Weinberg
University of Scranton
$6,000,000

Donald P. Kelly
University of Notre Dame
$6,000,000

Albertson's Inc.
Boise State University
$6,000,000

C. Herman and Mary Virginia Terry
University of Georgia
$6,000,000
over 4 years

Estate of Howard L. 'Ki' Kleinoedoer
University of Washington
$6,000,000

George A. Roberts
Carnegie Mellon University
$6,000,000

Dorothy E. Klotz and Marion N. Rowley
Ohio State University
$5,730,000

Boeing Company
University of Washington
$5,700,000

Estates of Barbara Hirschi Neely and Paul T. Neely
Lewis and Clark College
$5,500,000

Doloras Dore Eccles
University of Utah
$5,500,000

Harvey and Bernice Jones Charitable Trust
University of Arkansas for
Medical Sciences Foundation
$5,500,000

Lilly Endowment, Inc.
Louisville Presbyterian
Theological Seminary
$5,100,000
over 3 years

Hugh and Hazel Darling Foundation
UCLA Law School
$5,000,000

Anonymous
University of the South
(Sewanee)
$5,000,000

J. Lloyd and Dorothy Huck
Pennsylvania State University
$5,000,000

Ben and Sheri Kelts
University of California at
San Diego
$5,000,000

Adolph Coors Foundation
University of Colorado at Boulder
$5,000,000

UNUM Life Insurance Company
Western Michigan University
$5,000,000
over 5 years

W.M. Keck Foundation
Baylor College of Medicine and
Rice University
$5,000,000
3 years joint program

Lucille P. Markey Charitable Trust
University of Colorado
$5,000,000

David H. Smith
Ohio Wesleyan University
$5,000,000

Joseph J. Abbell
Jewish Theological Seminary
$5,000,000

Estate of Mr. & Mrs. Thomas Shanks McPheeters
Columbia Theological Seminary
$5,000,000

Paul Mellon
Carnegie Mellon University
$5,000,000

Digital Equipment Corporation
University of California at Berkeley
$5,000,000

William E. Moore
Georgia Institute of Technology
$5,000,000

Lilly Endowment, Inc.
Community Leaders Allied for Superior Schools, Inc.
$5,000,000
over 3 years

T. Eugene and Anne Worrell
Wake Forest University
$5,000,000

Charles Dolan Family
Fairfield University
$5,000,000

IBM
Clarkson University
$5,000,000
equipment over 2 years

The Lucille P. Markey Charitable Trust
Vanderbilt School of Medicine
$5,000,000

Annenberg Foundation
University of Notre Dame
$5,000,000

Kathryn and Shelby Cullom Davis
Wellesley College
$5,000,000

Jesse Philips
University of Dayton
$5,000,000

IBM
University of Kentucky
$4,900,000

F.W. Olin Foundation
Harvey Mudd College
$4,900,000

Ford Foundation
National Academy of Sciences
$4,700,000

London T. Clay
Harvard University
$4,550,000

Estate of Helene Stafford
Drew University
$4,500,000

IBM
Austin Independent School District
$4,400,000

Anonymous
University of Houston
$4,200,000

R. David Thomas
Ohio State University
$4,200,000

IBM
University of California at Berkeley
$4,000,000
computer equipment

Anonymous
Birmingham-Southern College
$4,000,000

Arthur C., Jr. and Gertrude Nielsen
University of Wisconsin
$4,000,000

R.J. Reynolds Tobacco Company
Winston-Salem State Unversity
$4,000,000
over 2 years

Estate of Phyllis and Gaylord C. 'Buck' Weaver
Colorado School of Mines Foundation
$4,000,000

George S. Dively Foundation
Case Western Reserve Univesity
$4,000,000

Jim and Larry Payne
University of Southern Mississippi
$4,000,000

National Institute of Dental Research
University of Southern California
$4,000,000

John M. O'Quinn
University of Houston
$4,000,000

Estate of Howard L. 'Ki' Kleinoeder
Alpha Sigma Phi
$4,000,000

Blanton J. Whitmire
North Carolina State University
$4,000,000

Lucille P. Markey Charitable Trust
Cold Spring Harbor Laboratory
$4,000,000

Lucille P. Markey Charitable Trust
MIT
$3,850,000

Richard J. Phelps
Phillips Academy
$3,700,000

Anonymous
Indiana University Center on Philanthropy
$3,700,000

Spencer Foundation
National Academy of Education
$3,630,000

Chemical Waste Management Inc.
Clemson University
$3,600,000

Duke Endowment
Duke University
$3,500,000

Andrew W. Mellon Foundation
Southern Education Foundation
$3,500,000
over 3 years

Estate of Murray Johnson
University of Texas at Austin
$3,400,000

Sarkeys Foundation
University of Oklahoma
$3,300,000

AT&T
California State University at Sacramento
$3,200,000
computer equipment

El Pomar Foundation
University of Colorado at Colorado Springs
$3,150,000

Estate of Harriet Sue Salmon
Chapman College
$3,100,000

Estate of Ruth McKinlay
University of Southern California
$3,100,000

Anonymous
University of Notre Dame
$3,000,000

Lilly Endowment, Inc.
National Board for Professional Teaching Standards
$3,000,000
2 years

Lilly Endowment, Inc.
Indiana Corporation for Science and Technology
$3,000,000
over 3 years

Nintendo Company LTD
MIT
$3,000,000
over 3 years

Frederick R. Weisman
University of Minnesota
$3,000,000

Bernard S. and Sarah M. Gewirz
Georgetown University
$3,000,000

Estate of Earl R. Forsyth
Suomi College
$3,000,000

Hall Family Foundation
William Jewell College
$3,000,000

Robert S. and Alice Jepson
University of Richmond
$3,000,000

Vincent J. Naimoli
University of Notre Dame
$3,000,000

James R. and Louise Moffett
University of Texas at Austin
$3,000,000

James A. and Mari Michener
University of Texas
$3,000,000

William McGowan
Kings College
$3,000,000

Nomura Securities Corporation
Harvard University
$3,000,000

W.K. Kellogg Foundation
Michigan Community College Association
$3,000,000

Mitsui Mutual Life Insurance Company
University of Michigan
$3,000,000

W.M. Keck Foundation
Colorado School of Mines
$3,000,000

W.M. Keck Foundation
University of California at San Francisco
$3,000,000

DeWitt Wallace-Reader's Digest Fund
National Board for Professional Teaching Standards
$3,000,000

Robert W. Woodruff Foundation
Ogelthorpe University
$3,000,000

The Lucille P. Markey Charitable Trust
Harvard School of Public Health
$3,000,000

Alfred P. Sloan Foundation
University of California at Berkeley
$2,972,250

Anonymous
University of California at Irvine
$2,830,000

Estate of Lester A. Hamburg
Carnegie Mellon University
$2,755,097

Estates of Edward and Sylvia Harter
Baker University
$2,700,000

The Lucille P. Markey Charitable Trust
Memorial Sloan-Kettering Cancer Center
$2,700,000

Elizabeth Boatwright Coker and her Family
Coker College
$2,700,000

Andrew W. Mellon Foundation
United Negro College Fund
$2,600,000

H. Ross Perot
Auburn University
$2,600,000

Research Corporation
Cotrell College Science Program
$2,600,000

Louis L. & Adelaide C. Ward Foundation
University of Kansas
$2,600,000

Lucille P. Markey Charitable Trust
New York University
$2,600,000

Ford Foundation
Joint Center for Political and Economic Studies
$2,585,000
over 2 years

Sara Lee Corporation
Winston-Salem State University
$2,500,000

Digital Equipment Corporation
Pennsylvania State University
$2,500,000

Estate of Mary E. Thomas
University of North Carolina
$2,500,000

Vira I. Heinz Endowment
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$2,500,000

Lucille P. Markey Charitable Trust
Temple University
$2,500,000

Elsie and the Late Harry Poterfield
University of Arizona
$2,500,000

Estate of Oda Dice Demarest
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$2,500,000

Ford Foundation
American Council on Education's National Center
$2,500,000

Joseph J. Jacobs
Polytechnic University (NY)
$2,500,000

W.K. Kellogg Foundation
Battle Creek Public Schools
$2,500,000

Houston Endowment, Inc.
University of Texas Medical Branch at Galveston
$2,500,000

Grandsons of John V. Vickers
University of Southern California
$2,500,000

Lowell E. and Rose Mary Moriarty
University of Notre Dame
$2,500,000

Roy J. Carver Charitable Trust
Iowa State University
$2,449,540

Margaret Hunt Hill and Caroline Rose Hunt
Mary Baldwin College
$2,400,000

Charles Kilburger Scholarship Fund
Ohio University
$2,400,000

Revlon Foundation
UCLA School of Medicine
$2,400,000

William M. Griffith
South Dakota State University
$2,400,000

William M. and Byrne Griffith
South Dakota State University
$2,400,000

Estates of Floyd J. and Mary E. Schwall
University of California at Davis
$2,300,000

Irving Brothers Gravel Company & Irving Materials Inc.
Ball State University
$2,250,000

Estate of Junius Calvin Brown
Wake Forest University
$2,130,000

W.K. Kellogg Foundation
Texas Technical University
$2,100,000

Alfred P. Sloan Foundation
MIT
$2,063,877

Walter H. Annenberg
Brown University
$2,000,000

Clarence J. and Hazel M. Beck
University of Kansas
$2,000,000

Anonymous
North Central College
$2,000,000

AT&T
University of Arizona
$2,000,000

Thinking Machines Corporation
Florida State University
$2,000,000

Thomas J. Flatley
Boston College
$2,000,000

Lucille P. Markey Charitable Trust
New York University
$2,000,000

W.M. Keck Foundation
University of California at Berkeley
$2,000,000

Harold C. Simmons and Simmons Foundation
University of Texas
$2,000,000

Lawrence Beck
Alma College
$2,000,000

DeWitt Wallace-Reader's Digest Fund
Yale-New Haven Teachers Institute
$2,000,000

Principal Foundation
Drake University
$2,000,000

Lilly Endowment, Inc.
Educational Testing Service
$2,000,000

W.M. Keck Foundation
University of California at Berkeley
$2,000,000

Toyota Motor Corporation
Harvard University
$2,000,000

Amoco Foundation
Northwestern University
$2,000,000

K Mart Corporation
West Virginia University
$2,000,000

Belk Foundation
University of North Carolina at Charlotte
$2,000,000

Harold Alfond
University of Maine
$2,000,000

Alfred P. Sloan Foundation
WGBH Educational Foundation
$2,000,000

James H. Edmonds and Minnie M. Edmonds Educational Foundation
University of Houston (Downtown)
$2,000,000

Paul Ogle Foundation
Indiana University - Southeast
$2,000,000

Lilly Endowment, Inc.
Theological School Integrated Physical Facilities Planning
$2,000,000
over 2 years

J. Willard Marriott, Jr.
University of Utah
$2,000,000

Ford Foundation
American Council on Education
$2,000,000

Omron Corporation & Motorola Inc.
Carnegie Mellon University
$2,000,000

Estate of Paris Fletcher
Middlebury College
$2,000,000

Dr. and Mrs. Otto Haas
Harvard University
$2,000,000

Estate of George Matt Asher
Georgetown College
$2,000,000

Family of Hank Greenspun
University of Nevada at Las Vegas
$2,000,000

Robert Jones
Middlebury College
$1,850,000

W.K. Kellogg Foundation
American Association of Community and Junior Colleges
$1,800,000

W.K. Kellogg Foundation
University of Wisconsin at Madison
$1,800,000

Estate of Eunice Bernhard
University of North Carolina
$1,800,000

Lucille P. Markey Charitable Trust
University of Vermont
$1,800,000

Ira Rothgerber
University of Colorado
$1,800,000

W.K. Kellogg Foundation
University of Missouri University Extension
$1,788,000

Sierra Blanca Land and Cattle Company
University of Arizona
$1,750,000

Honeywell Inc.
Arizona State University
$1,750,000

Robert Wood Johnson Foundation
WGBH Educational Foundation
$1,739,862

Lilly Endowment, Inc.
State of Indiana, Commission for Higher Education
$1,718,763

Research Corporation
Cottrell College Science Grants Program
$1,716,701

James Graham Brown Foundation
Georgetown College
$1,700,000

Estate of Perre Bowen
University of Virginia
$1,700,000

Hill's Pet Products
Kansas State University
$1,700,000

Bascom Eye Institute
University of Miami
$1,650,000

SDB Foundation
Johns Hopkins University
$1,650,000

IBM
Emory University
$1,650,000
computer equipment

Lilly Endowment, Inc.
University of Illinois
$1,634,667

Hewlett-Packard Company
University of Florida
$1,600,000

Valid Logic Systems
Clemson University
$1,600,000

Ford Foundation
Race Relations and Cultural Diversity Initiation
$1,600,000

James H. Edmonds and Minnie M. Edmonds Educational Foundation
Texas A & M University
$1,588,137

James H. Edmonds and Minnie M. Edmonds Educational Foundation
Rice University
$1,588,137

James H. Edmonds and Minnie M. Edmonds Educational Foundation
Baylor University
$1,588,137

Valid Logic Systems
Clemson University
$1,580,000

Independence Foundation
Yale University
$1,500,000

Lewis T. Williams
University of California at
San Francisco
$1,500,000

Estate of Claude Mather Olds
University of Miami School of
Law
$1,500,000

High Foundation
Elizabethtown College
$1,500,000

Anonymous
Pacific Lutheran University
$1,500,000

Kirkland & Ellis
Harvard University
$1,500,000

Estate of Hanna Sisson Spyker
Northeast Louisiana University
$1,500,000

Duane and Lorraine Roberts
Pacific University
$1,500,000

Mrs. Clifford Nelson Murphy
East Texas Baptist University
$1,500,000

Dallas and Jean Coffman
University of Tennessee at
Knoxville
$1,500,000

Charles E. Hugel
Lafayette College
$1,500,000

El Pomar Foundation
Colorado College
$1,500,000

Ameritech
Northwestern University
$1,500,000

Ronald and Karen Offutt
Concordia College
$1,500,000

Mrs. Sylvia Kugel
University of Southern
California Ethel Percy
Gerontology Center
$1,500,000

Anonymous
St. Bonaventure University
$1,500,000

Estate of Madge M. Jones
University of Virginia
$1,500,000

Thomas J. and Marie C. Murrin
Duquesne University
$1,500,000

Amoco Foundation
Illinois Institute of Technology
$1,500,000

*Independence Foundation of
Philadelphia*
Emory University School of
Nursing
$1,500,000

Estate of Magde M. Jones
University of Virginia
$1,500,000

Philip and Patricia Frost
University of Miami School of
Music
$1,500,000

*Estate of Descendents of Basil
Gilders-Leeve*
Johns Hopkins University
$1,500,000

*Richard King Mellon
Foundation*
Duquesne University
$1,500,000

Fred C. Koch Foundation
University of Kansas
$1,500,000

*John D. and Catherince T.
MacArthur Foundation*
Santa Fe Institute
$1,500,000

*James H. Edmonds and Minnie
M. Edmonds Educational
Foundation*
University of Houston
$1,500,000

Dale Tillery
University of California at
Berkeley
$1,500,000

Newmont Gold Company
University of Nevada at
Las Vegas
$1,500,000

*Peter C. and Emajean Cook and
Marvin and Jerene DeWitt*
Grand Valley State University
$1,500,000

*Thompson Charitable
Foundation*
Oneida School District
$1,500,000

W.M. Keck Foundation
Institute for Advanced Study (NJ)
$1,500,000

Fuji Bank
University of Chicago
$1,500,000

Alfred P. Sloan Foundation
Harvard University
$1,500,000

Lilly Endowment, Inc.
Curriculum and Institutional
Development Program
$1,452,009

*Henry J. Kaiser Family
Foundation*
University of Washington
$1,422,998

IBM
Orangeburg School District Five
$1,400,000

IBM
Northwestern University
$1,400,000
computer equipment

Estate of Kate Flinn Foundation
University of Arizona
$1,400,000

Helen Harp Henry
Simpson College
$1,400,000

Estate of Sara Anderson
University of Arizona
$1,400,000

Jo Ann Hess Myers
Connecticut College
$1,400,000

William and Flora Hewlett Foundation
Developmental Studios Center
$1,358,000

Alfred P. Sloan Foundation
Harvard University
$1,300,000

Tobishima Associates
University of Miami
$1,300,000

IBM
Miami-Dade Community College
$1,300,000
computer equipment

David M. and Barbara A. Kirr
Carnegie Mellon University
$1,300,000

Ruth and Frank Stanton
Ohio State University
$1,250,000

E. Rhodes and Leona B. Carpenter Foundation
Vanderbilt University
$1,250,000

Hadley Case
Antioch University
$1,250,000

Estate of William Henry Dunn Rossiter
University of Virginia
$1,250,000

Fletcher Jones Foundation
Harvey Mudd College
$1,250,000

Irving S. Gilmore Foundation
Kalamazoo College
$1,250,000

M.J. Murdock Charitable Trust
Seattle Pacific University
$1,250,000

W.M. Keck Foundation
MIT
$1,250,000

Sanwa Bank
New York University
$1,250,000

Exxon Education Foundation
University of Washington
$1,250,000

Ford Motor Company
Ohio State University
$1,250,000

IBM
Virginia Polytechnic Institute and State University
$1,200,000
in cash and equipment

James S. McDonnell Foundation and Pew Charitable Trusts
University of California at San Diego
$1,200,000

James S. McDonnell Foundation and Pew Charitable Trusts
Scripps Clinic
$1,200,000

Bath Iron Works
University of Maine
$1,200,000

James S. McDonnell Foundation and Pew Charitable Trusts
Salk Institute
$1,200,000

James S. McDonnell Foundation and Pew Charitable Trusts
MIT
$1,200,000

John K. and Luise Hanson
Waldorf College
$1,200,000

Estate of Miriam Barcus Brooks
Allegheny College
$1,200,000

James S. McDonnell Foundation and Pew Charitable Trusts
Oxford University (UK)
$1,200,000

Jay C. and Evelyn Piccinati
University of Denver
$1,200,000

W.K. Kellogg Foundation
University of Kentucky
$1,200,000

John D. and Catherine T. MacArthur Foundation
University of Florida Foundation
$1,200,000

IBM
University of Michigan at Ann Arbor
$1,200,000
computer equipment

Sanwa Bank
Stanford University
$1,200,000

Hazel Prior Hostetler
Laurel School
$1,200,000

Estate of Pearl M. Bruchs and Ina T. McComb
Wautoma School District
$1,200,000

Estate of Kate Flinn Foundation
Northern Arizona University
$1,200,000

Edna McConnell Clark Foundation
Center for the Study of Social Policy
$1,200,000

Gebbie Foundation
Wheaton College
$1,200,000

Louis and Gladyce Foster
Stanford University
$1,200,000

W.K. Kellogg Foundation
Elmhurst College
$1,200,000

Arthur Vining Davis Foundations
University of Miami
$1,125,000

William Penn Foundation
University of the Arts
$1,100,000

Sports Legends Special Events
University of Miami
$1,100,000

Alfred P. Sloan Foundation
University of California at Berkeley
$1,100,000

Houston Endowment, Inc.
Texas Lutheran College
$1,100,000

Knight Foundation
Knight Foundation Commission on Inter-Collegiate Athletics
$1,100,000

Hans Wedemeyer
University of Miami
$1,100,000

W.K. Kellogg Foundation
University of Illinois at Chicago Department of Medicine
$1,100,000

Walter English
Methodist Theological School in Ohio
$1,100,000

Lilly Endowment, Inc.
Fund for Theological Education
$1,100,000

W.K. Kellogg Foundation
University of Southern Califonia
$1,100,000

Estate of John Klinder
Ohio University
$1,100,000

Andrew A. Sorensen
Johns Hopkins University
$1,100,000

Anonymous
Hawaiian Pacific College
$1,100,000

Marion and Marian Weary
Nebraska Wesleyan University
$1,100,000

UNUM Life Insurance Company
University of Southern Maine
$1,100,000

Scott and Theresa Beck
Westminster College
$1,100,000

W.K. Kellogg Foundation
University of Virginia School of Nursing
$1,100,000

Estate of Marie Josephine Wempe Pellerano
Dominican College of San Rafael
$1,100,000

Alfred P. Sloan Foundation
University of California at Berkeley
$1,062,400

W.K. Kellogg Foundation
University of Southern California
$1,054,722

Duke Endowment
Duke University
$1,020,000

Barbara Massey Clark
Belmont College
$1,000,000

Eleanor Hughes Biggs
Oberlin College
$1,000,000

Lester & Roberta Smith
University of Arizona
$1,000,000

Massey Charitable Trust
Belmont College
$1,000,000

Mr. and Mrs. Fitzgerald S. Hudson
Duke University
$1,000,000

Family of Alfred Newman
University of Southern California
$1,000,000

Descendants of Basil Lanneau Gilders-Leeve
University of Virginia
$1,000,000

Sarkis Acopian
Florida Institute of Technology
$1,000,000

Nicholas Crane and Family
University of Miami
$1,000,000

Johnnie Cordell Breed
Columbia College
$1,000,000

Henry Luce Foundation, Inc.
Grinnell College
$1,000,000

William R. Hauke Family
Champlain College
$1,000,000

Kellstadt Foundation
Marquette University
$1,000,000

Gene and Anne Kincaid
Alderson-Broaddus College
$1,000,000

Chester E. Kirk
University of Rhode Island
$1,000,000

Ford Foundation
University of Michigan
$1,000,000

John and Jane Player
Mississippi University
$1,000,000

W.K. Kellogg Foundation
University of Kentucky
$1,000,000

William L. and Josephine Weiss
Pennsylvania State University
$1,000,000

Mr. and Mrs. Raymond Willie
University of Texas
$1,000,000

James Irvine Foundation
Stanford University
$1,000,000

Houston Endowment, Inc.
Baylor University
$1,000,000

Anonymous
Clemson University
$1,000,000

Joseph F. Rocereto
Drexel University
$1,000,000

Edmund F. and Virginia B. Ball
Ball State University
$1,000,000

Annenberg Foundation
Saint Joseph University
$1,000,000

Verne Willaman
Pennsylvania State University
$1,000,000

Hasbro Children's Foundation
College for Human Services
$1,000,000

Charles W. and Sally Pegues Oswald
University of Kansas
$1,000,000

Ernest W. and Jean Hahn
University of Southern California
$1,000,000

Bill Gallagher
University of Montana
$1,000,000

Hugh and Hazel Darling Foundation
University of Southern California Law Center
$1,000,000

Kresge Foundation
University of Michigan at Ann Arbor
$1,000,000

Estate of Donal R. Longman
Oberlin College
$1,000,000

Sam and Rie Bloomfield Foundation
Wichita State University
$1,000,000

Ralph M. Parsons Foundation
California Institute of Technology
$1,000,000

James Irvine Foundation
California Institute of Technology
$1,000,000

AT&T
North Carolina State University
$1,000,000
computer equipment

Anonymous
Pine Manor College
$1,000,000

Valley Bank
University of Nevada at Las Vegas
$1,000,000

Ford Motor Company
Howard University
$1,000,000

John S. and Ruth E. Gribben
Wichita State University
$1,000,000

Dr. G. Clifford and Florence B. Decker Foundation
State University of New York at Binghamton
$1,000,000

Family of the Late Alfred Newman
University of Southern California
$1,000,000

Bush Foundation
Hamline University
$1,000,000

H.N. and Frances C. Berger Foundation
Claremont Mckenna College
$1,000,000

Wachovia Bank and Trust Company
Winston-Salem State University
$1,000,000

Carolyn Lyle Davis
University of California at Los Angeles
$1,000,000

Anonymous
Bethel College and Theological Seminary
$1,000,000

Lucille P. Markey Charitable Trust
Dartmouth Medical School
$1,000,000

Theodore D. and Martha Nierenberg
Carnegie Mellon University
$1,000,000

Evelyn Reid Syphax
Virginia Union University
$1,000,000

Bob and Betty Tointon
University of Nothern Colorado
$1,000,000

Anonymous
Mississippi County Community College
$1,000,000

Yamawaki Gauken Jr. College of Tokyo
Lasell College
$1,000,000

Ken and Myra Monfort
University of Northern Colorado
$1,000,000

Golden Nugget Inc.
University of Nevada at Las Vegas
$1,000,000

Tang Foundation
University of California at Berkeley
$1,000,000

Bradley-Turner Foundation
University of Georgia
$1,000,000

Estate of Catherine C. Combs
University of Kansas
$1,000,000

W.M. Keck Foundation
University of California at Los Angeles
$1,000,000

BankAmerica Foundation
University of Southern California
$1,000,000

Anonymous
Davis & Elkins College
$1,000,000

John E. Reeves, J.E. Reeves, Jr. and the Reeves Family
Wofford College
$1,000,000

Cecil H. Green
University of Texas Southwestern Medical Center at Dallas
$1,000,000

Lawrence J. Ramer
Lafayette College
$1,000,000

Family of Dolph Simons
University of Kansas
$1,000,000

Lewis Cullman
Purdue University
$1,000,000

Alan and Patti Guerrieri
Salisbury State University
$1,000,000

Fitzgerald and Susan Hudson
Duke University
$1,000,000

Century Companies of America and Irving (CEO) and Pear Burling
Wartburg College
$1,000,000

Dr. and Mrs. Herbert W. Boyer
Saint Vincent College
$1,000,000

Ford Foundation
National Board for Professional Teaching Standards
$1,000,000

M.J. Murdock Charitable Trust
University of Portland
$1,000,000

Albert W. Lawrence
Rensselaer Polytechnic Institute
$1,000,000

M.A. and Lila Reetz Self
University of Kansas
$1,000,000

Joe L. Allbritton
Baylor University
$1,000,000

Dora Hood Schindler
University of Northern Iowa
$1,000,000

Kresge Foundation
Yale University
$1,000,000

Dr. G. Clifford and Florence B. Decker Foundation
Broome Community College
$1,000,000

William D. and Eliabeth R. Foote
University of Southern California
$1,000,000

Digital Equipment Corporation
Pennsylvania State University
$1,000,000

NCNB Texas
Southern Methodist University
$1,000,000

Jay C. and Evelyn Piccinati
University of Arizona
$1,000,000

Metropolitan Atlanta Community Foundation
Emory University Nell Hodgson Woodruff School of Nursing
$1,000,000

Estate of Sally Lindholm
University of Arizona
$1,000,000

Estate of James Good
Bowling Green State University
$1,000,000

International Foundation of Employee Benefit Plans
University of Pennsylvania
$1,000,000

Estate of Ella Van Dyke Tuthill
Skidmore College
$1,000,000

IBM
University of Mississippi
$1,000,000
computer equipment

Del Webb Foundation
University of Arizona
$1,000,000

Henry Luce Foundation, Inc.
Cornell University
$1,000,000

Family of William Larimer Mellon
Carnegie Mellon University
$1,000,000

Harry McConomy
Carnegie Mellon University
$1,000,000

Carnegie Corporation of New York
National Board for Professional Teaching Standards
$1,000,000

George S. and Dolores Dore Eccles Foundation
University of Utah
$1,000,000

Independence Foundation
Emory University
$1,000,000

Knight Foundation
Kent State University Foundation Inc.
$1,000,000

Nicholas and Stella Crane
University of Miami
$1,000,000

Mr. and Mrs. Henry Posner, Jr.
Carnegie Mellon University
$1,000,000

Michigan Turfgrass Foundation
Michigan State University
$1,000,000

Joe Frank Sanderson
Millsaps College
$1,000,000

Woodrow McGlothlin, James W. McGlothlin, Nicholas D. Street & United Co.
Marshall-Wythe School of Law at the College of William and Mary
$1,000,000

Rudolph R. and Florence Dean Foundation
Carnegie Mellon University
$1,000,000

Vira I. Heinz Endowment
Carnegie Mellon University
$1,000,000

Kresge Foundation
Wellesley College
$1,000,000

Harry Reed
University of Wyoming
$1,000,000

Steven Edward Scarff
Lawrence University
$1,000,000

John H. Phipps Inc.
Florida State University
$1,000,000

Peter Wege Foundation
Aquinas College
$1,000,000

Frederick C. Crawford
Case Western Reserve University
$1,000,000

James H. Harless
Marshall University
$1,000,000

Donald H. Jones
Carnegie Mellon University
$1,000,000

Anheuser Busch Foundation
University of Arizona
$1,000,000

Digital Equipment Corporation
Ohio University
$1,000,000
computer equipment

Products Research and Chemical Corporation
UCLA
$1,000,000

Bernard N. and Beatrice N. Sandson
Pennsylvania State University
$1,000,000

Houston Endowment, Inc.
Texas Southern University
$1,000,000

Richard Haynes
University of Miami
$1,000,000

Carolyn Chambers
University of Oregon
$1,000,000

Late Bruce and Lorraine Cumming
University of Arizona
$1,000,000

Roy P. Drachman
University of Arizona
$1,000,000

Marvin and Bobbie Bastian
Wichita State University
$1,000,000

Estate of Edmonia C.L. Metcalf
Hampden-Sydney College
$1,000,000

Ford Motor Company
University of Michigan at Ann Arbor, College of Engineering
$1,000,000

Anonymous
University of Arizona
$1,000,000

Joe Frank Sanderson
Mississippi State University
$1,000,000

Estate of Roslyn Weisberg Cominsky
University of Rochester
$1,000,000

Grand Rapids Foundation
Grand Valley State University
$1,000,000

Sandoz Pharmaceuticals Corporation
Ohio State University
$1,000,000

Estates of George F. and Edna Brown Titus
University of Illinois at Urbana-Champaign
$1,000,000

Nora Eccles Treadwell Foundation
University of Utah
$1,000,000

Mrs. Hugh A. Glauser
Kent State University
$1,000,000

J. Warren McClure
Ohio University
$1,000,000

Bernard R. Ruben
Ohio State University
$1,000,000

Gene Kelly Cook Charitable Foundation
Mississippi State University
$1,000,000

Pickard Family
Ripon College
$1,000,000

Martha C. Rieth
DePauw University
$1,000,000

Reef Challance Ivey II
University of North Carolina at Chapel Hill
$1,000,000

Fred C. Lineberger Foundation
University of North Carolina at Chapel Hill
$1,000,000

Eric A. Friedheim
American University
$1,000,000

Kay H. and Alan Blood
University of Utah
$1,000,000

Lavern and Audrey Busse
Mount Mercy College
$1,000,000

Anonymous
Asbury College
$1,000,000

Fordham Alumni
Fordham University
$1,000,000

Andrew W. Mellon Foundation
Cornell University
$1,000,000

Hugh S. Cannon
University of Utah
$1,000,000

Ashland Oil Foundation
Marshall University
$1,000,000

Eugene M. Clary
Georgia Institute of Technology
$1,000,000

W.M. Keck Foundation
New York University
$1,000,000

Louis W. Beigler
Illinois Institute of Technology
$1,000,000

Fletcher Jones Foundation
University of Southern California
$1,000,000

Eberly Family Charitable Trust
Carnegie Mellon University
$1,000,000

Musicians Club of America
University of Hartford Hartt
School of Music
$1,000,000

Jack F. and Helen Hustad
Luther College
$1,000,000

Bill and Lee Ulerich
Pennsylvania State University
Milton S. Hershey Medical
Center
$1,000,000

*Edna S. and Stanley C.
Tuttleman*
Pennsylvania Acadamy of
Fine Arts
$1,000,000

Peter and Eleanor Pottman Kleist
Ohio Wesleyan University
$1,000,000

W. Gregory Horton
Baptist College
$1,000,000

Scripps Howard Foundation
Ohio University, E.W. Scripps
School of Journalism
$1,000,000

ARCO Chemical Company
Pennsylvania Academy of the
Fine Arts
$1,000,000

Anonymous
Ursinus College
$1,000,000

Richard Bernstein
University of Maryland-Eastern
Shore
$1,000,000
property value

William G. Pannill
Mary Baldwin College
$1,000,000

Nike Inc.
National Foundation for the
Improvement of Education
$1,000,000

W.K. Kellogg Foundation
Western Michigan University
$1,000,000

Skirball Foundation
Hebrew Union College-Jewish
Institute of Religion
$1,000,000

Dover Foundation
Gardner-Webb College
$1,000,000

*David and Beth Swalm
Foundation*
Mississippi State University
$1,000,000

Houston Endowment, Inc.
Sam Houston State University
$1,000,000

Margaret E. Petree
University of Oklahoma
$1,000,000

Mark Taper Foundation
Central Library (LA)
$1,000,000

Children of Anna Smith Fine
Rice University
$1,000,000

William S. Guttenberg
New Jersey Institute of
Technology
$1,000,000

Family of Gene Brauns
University of Southwestern
Louisiana
$1,000,000

William F. and Keith Kieschnick
California Institute of Technology
$1,000,000

*Florence & John Schumann
Foundation*
Institute for East-West Security
Studies European Institute at
Sitrin
$1,000,000

Estate of C. Virginia Myers
College of Wooster
$1,000,000

Roberta Golding
University of South Florida
$1,000,000

Koli and Margaret Amini
University of Kansas
$1,000,000

Edna Tate Smith
Tusculum College
$1,000,000

*John A. and Catherine G.
Jackson*
Texas Lutheran College
$1,000,000

GAR Foundation
University of Akron
$1,000,000

Coca-Cola Foundation
Spelman College
$1,000,000

Sutter Health
University of Southern
California Sacramento Center
$1,000,000

Notes to Giving to Education

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Giving to Health 1955–1990
(Current $ vs. Inflation-Adjusted $)

($ in Billions)

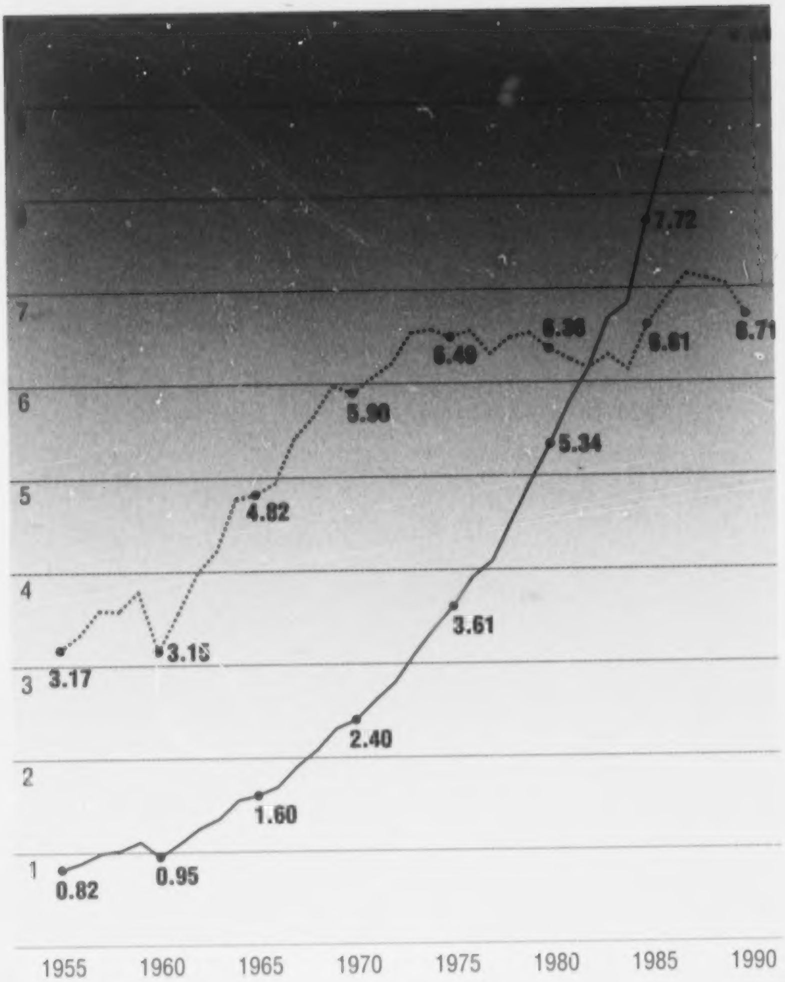

Table 23: Gifts to Health ($ in Billions)

	Amount
1971	$2.61
1972	2.80
1973	3.10
1974	3.37
1975	3.61
1976	3.92
1977	4.09
1978	4.52
1979	4.94
1980	5.34
1981	5.79
1982	6.15
1983	6.68
1984	6.84
1985	7.72
1986	8.44
1987	9.22
1988	9.58
1989	9.93
1990	9.90

Source: Data through 1972: The Commission on Private Philanthropy and Public Needs, 1977, U.S. Treasury Department.

Giving to the nation's nonprofit health care providers and associations in 1990 amounted to an estimated $9.9 billion, a drop of 0.23 percent over the revised estimate of $9.93 billion donated the year before.

After adjusting for inflation, giving to health declined 4.8 percent during the year.

The estimated $9.9 billion in health donations accounted for 8.1 percent of all philanthropic contributions in 1990.

The estimate of giving to health is projected from a survey of leading health organizations conducted by the AAFRC Trust for Philanthropy, and a survey of approximately 1,400 nonprofit hospitals conducted by the Association for Healthcare Philanthropy (formerly the National Association for Hospital Development).

Financial details of 501(c)(3) health associations appear in their Federal 990 forms, available for inspection at the IRS Freedom of Information Reading Room in Washington, D.C., and district IRS offices. Some associations may provide the forms directly.

Gifts to Health Associations

Philanthropic contributions to about 50 of the nation's leading health associations grew by almost seven percent before inflation in 1990, reaching $792.87 million. The year before, the same health associations received $741.75 million.

Individual donations accounted for more than 65 percent of the 1990 gifts. Bequests accounted for 16 percent, foundations and corporations three percent each, and other sources, such as special benefits, generated the remaining 13 percent.

The gifts comprised 55 percent of all revenues received by the health associations in 1990.

Health associations allocated 79 percent of their expenses to the programs they administer. Eleven percent went for management, and ten percent for fund raising.

Gifts to Hospitals

Cash contributions to almost 1,400 of the nation's nonprofit hospitals dropped four percent before inflation in fiscal 1990, reaching $1.855 billion. The year before, the hospitals received $1.933 billion, according to the Asssociation for Health Philanthropy (AHP).

Gifts of appreciated property to the health providers also fell in the latest fiscal year. Noncash donations, including works of art, amounted to $81 million, down almost six percent from the $86 million donated the previous year.

The bright spot in hospital giving appeared in pledges and planned gifts, which the AHP said rose almost 11 percent in 1990 to $1.034 billion.

AHP spokespeople attributed the declines in cash and property donations to the 1986 tax reform act, which became effective in 1987. Among other things, the Act lowered the financial incentive for charitable donations.

Doctors Now Major Source Of Donations to Hospitals

Notwithstanding the decline in recent giving to hospitals, the institutions have succeeded in tapping what they have long considered an underutilized source of fund-raising revenue — the doctors who provide the institutions' medical services.

According to Ron Childress, a spokesperson for the Association for Healthcare Philanthropy, doctors have emerged as the second largest group of contributors to nonprofit hospitals, after hospital volunteer groups. Appeals to doctors are now a formal part of many fund drives. At Pacific Presbyterian Hospital in San Francisco, for example, a solicitation project known as Foundation Fellowship raised $2.1 billion in its first three years.[1]

In other hospital fund-raising developments during the year, administrators expressed concern over a lack of standard accounting procedures to determine the actual cost of raising money. They also argued that hospitals have not presented a sufficiently positive "case" for giving to medical centers.[2]

Financing Health Care: A Burden To Both Providers and Consumers

Just as the total amount of philanthropic health donations continues to rise each year, so the cost of providing — and obtaining — decent medical assistance shows no likelihood of leveling off in the foreseeable future. By decade's end, that cost has been projected at a trillion and a half dollars by the U.S. Department of Health and Human Services. As one trade publication noted in 1990, these astronomical figures "highlight the failure of a decade of stringent cost containment methods."[3]

Despite the enormous sums of money spent on health care, both public and voluntary hospitals were struggling to stay afloat in 1990, while some 33 million Americans received little if any medical attention, because they have no private insurance.[4]

Reports by the American Hospital Association, the National Association of Public Hospitals, and other sources in 1990 showed:

- For the first nine months of the year, some 2,000 hospitals providing short term, acute care services netted practically nothing from fees paid by patients or their insurers. Virtually all such income was consumed by expenses. Never before in the past decade has this "net patient margin" fallen to such a low point.[5]

- Public hospitals alone — often referred to as the medical safety net for the nation's poor and uninsured population — lost $2.3 billion in 1988, the latest year for which data are available. More than 40 percent of public hospital charges is uncompensated.[6]
- A growing hospital debt burden is worrying both financial investors and medical executives. During 1989-90, hospitals rated by Standard & Poor's defaulted on $122 million in bonds, much of which debt was incurred during the stock market boom of 1985 and 1986.[7]

  Money owed by patients to hospitals is also mounting, to the point where some medical centers have resorted to adding finance charges — penalties — to patients' bad debts.[8]

These and related problems motivated Grantmakers in Health, a national network of grantmakers with a special focus on health issues, to sponsor a series of workshops during the year, entitled "The Troubled American Hospital," focusing on New York City's hospitals.

Government Controls, Insurance Reviews Said to Dampen Cost Rise

Philanthropic-sponsored research into escalating health costs revealed that two factors responsible for restraining expense increases are government regulation and insurance-company reviews.

In spite of the severity of recent rises in hospital expenses, its rate of growth was actually lower throughout the 1980's than during the 1970's, which recorded double-digit annual hikes, according to research sponsored by the Robert Wood Johnson Foundation, the nation's largest institutional health funder.

The factor most responsible for the slowdown, such as it was, in annual cost escalation, according to one nationwide study of 1,293 hospitals, was government regulation, which had, "by far, the largest impact on controlling costs."

Another factor likely to spur a decline in annual cost increases is a review of patient utilizations of employer-paid health plans. One such review recommended greater substitution of out-patient for in-patient care, where medically appropriate. When this practice was initiated among 223 groups of insured patients, total medical expenditures were reduced six percent.[9]

Philanthropists, Nonprofits More Involved in Local Health Planning

Philanthropists and nonprofit community groups are enlarging their limited role in formulating strategy for the nation's health system, according to health analyst David G. Whiteis, in an address to a forum of Chicago grantmakers.

"Foundations and other funders have expanded their own agendas and taken an increasingly active role in deciding where, and for what health purposes, their money should go," said Mr. Whiteis. He added that in 1989, the Chicago Community Trust gave almost $7 million to a wide variety of health causes, from hospitals to patient advocacy to research. "Some of those who provide grants see empowerment of the disenfranchised as a vital component of community health activity."

On the recipient side, organizations "seeking funds for strategic thinking in health are as diverse as the issues themselves," Mr. Whiteis said. They include coalitions of professionals and lay people organized around specific issues such as AIDS, convenors of forums, and community health planning councils.[10]

IRS: Tax Abatement Depends On Hospital Charity Levels

Eyeing an estimated $4.5 billion in tax abatements given to nonprofit hospitals, the Internal Revenue Service issued a first ever warning in 1990 that it would revoke the tax-exempt status of any hospital not providing sufficient free care to indigent patients.

The tax agency said it would stringently audit hospital books and computer records, as well as the more detailed financial disclosure forms hospitals were required to submit as of fiscal 1990. The revised forms presumably make it easier for auditors to differentiate between income that is related to the hospital's charitable purpose from income not so related.

Congress is also likely to utilize information on the new forms. A bill introduced during the year by Edward Roybal (D-CA) would require hospitals to provide enough free care to meet 50 percent of their regular "community benefit" obligation, upon which tax exemption is historically based. The remaining half could comprise other services not necessarily going to the poor, and intangible benefits such as retaining a specialty program that loses money.

Congressional concern was motivated by a report from the General Accounting Office concluding that uncompensated care provided by tax-exempt hospitals was not much different from that offered by for-profit providers.

Nonprofit hospital administrators reacted angrily to the new IRS scrutiny and to the proposed legislation. The president of Methodist Hospital in Houston noted that nonprofits are barely breaking even under current circumstances, and that many would fold under the new criterion. Disease strikes people regardless of economic status, he said, arguing that research conducted in nonprofit hospitals benefits the poor as well as others.

Another CEO, of St. Luke's Hospital in Bethlehem, PA, said the new rules would waste taxpayer money on increased legal costs. St. Luke's, for example, spent $250,000 to successfully defend itself against a challenge to its tax status. The court ruling, however, stipulated that if the hospital did not operate at a loss, it must provide uncompensated care equivalent to 75 percent of its previous year's profits.[11]

Hospitals have also been taking their own state governments to court. Officials in more than 12 states filed suit in 1990 alleging insufficient Medicaid funding to enable the providers to offer sufficient uncompensated care.[12]

Community Approach to AIDS Care Hailed in Foundation Project

A community approach to AIDS as the most viable means of dealing with the disease, both in terms of direct care and education, was supported by June Osborne, M.D., Chair of the National Commission on Acquired Immune Deficiency Syndrome.

Addressing a foundation forum, Dr. Osborne noted that: "We're learning that each community is as individual as a set of fingerprints, and that whatever solutions we come up with in treating AIDS, we have to take advantage of that individuality."

The forum in which Dr. Osborne made her presentation was part of a foundation-funded two-year project. Operating in nine cities and two counties, the project was designed to demonstrate that AIDs care can be provided "humanely and at reduced cost" on the community level.[13]

Among key developments pertaining to philanthropy's involvement in AIDS:

- The Aaron Diamond Foundation pledged $8 million to establish the largest AIDS research facility in the country in New York City — the epicenter of the epidemic. More than $3 million for the facility was contributed by the city government, which will also provide free rent in a building owned by the Health Department. The new facility will establish professional ties to New York University.[14]

- The Better Business Bureau (BBB) in New York released a directory, geared to donors, of 21 nonprofit organizations providing a variety of services. The BBB said that some 70 organizations currently offer assistance.[15]

- The Metropolitan Life Foundation announced grants of $200,000 to ten organizations for AIDS education targeted to high risk, hard-to-reach people.

- "Burnout" was reported to be taking a severe toll among AIDS volunteers in San Francisco, and by implication, elsewhere. One report equated the stress faced by volunteers to wartime battle fatigue.[16]
- Research funded by the Robert Wood Johnson Foundation demonstrated that improved treatment for Pneumocystis carinii pneumonia (PCP) can prolong the lives of AIDS patients in whom PCP is the initial manifestation.[17] The foundation also published the proceedings from its AIDS Prevention and Services Workshop, held in February in Washington, D.C. The 200-page publication, covering a wide range of medical, legal, research and other aspects, is available from the foundation.

AIDS Funders Receive Action Recommendations

A 1990 report addressed to public and voluntary sources of AIDS funding recommended numerous endeavors worthy of sustained financial support. Among them were:

- Education, technical assistance, leadership and collaboration; collaborative efforts by national AIDS groups to develop national and local health policy agendas on the disease;
- Improved delivery, organization and financing of health care and social services for those infected; therapeutic communities, safe houses, and drug prevention programs;
- More recruitment of volunteers, including professional care givers.[18]

Early Intervention Dramatically Benefits Underweight Infants

A $33 million research project tracking a random sample of 985 low birth weight infants until the age of three in eight cities found conclusively that active family and social service intervention dramatically enhances the development of the newborns, sharply raising IQ scores, and lowering behavioral problems. Nevertheless, "few comprehensive programs are targeted to the needs of low birth weight infants and their families."

Findings were published by the American Medical Association. Primary funder of the research project was the Robert Wood Johnson Foundation. Additional funders included Pew Charitable Trusts, American Medical Association, federal Bureau of Maternal and Child Health, National Institute of Child Health and Human Development, and Stanford University's Center for the Study of Families, Children and Youth.[19]

In other philanthropic actions

on the health needs of infants and children:

- Grantmakers in Health co-sponsored a workshop in November with the U.S. Department of Health and Human Services focusing on ways to cement partnerships between philanthropic organizations and the public sector in the area of maternal and child health.
- The National Association of Childrens Hospitals and Related Institutions, in a study of 22 children's hospitals, found that the majority of uninsured children entering the institutions through emergency rooms required immediate attention. For most of the youths, this was their first contact with the health system.[20]
- The Duke Endowment gave $1.2 million to a variety of children's homes, under a $3.26 million health care package. The remaining funds were donated to hospitals.
- The Prudential Foundation provided $100,000 for school-based health services to 135 ninth graders in Newark, N.J., where the insurance company is based; and $65,000 to support a mobile pediatric health clinic from the University of Medicine and Dentistry of New Jersey.

Employee Health Plans Promoted by Donors

Health care for employees, normally an issue with no apparent relation to corporate giving, found its way into the philanthropic sector in 1990. In the South, a plan by a leading textile manufacturer served as a model advocated by regional hospital associations, which received funds from a major foundation for the effort. And in New York, a number of large businesses cooperated to secure emergency services for sick children of employees, and then donated the funds to finance the program.

In South Carolina, Burlington Industries, in an effort to put a lid on its soaring health costs, found that a lack of prenatal care among its own employees was contributing to numerous low birth-weight babies. And that, in turn, accounted for a large part of Burlington's rampant health bill. In response, the company undertook a broad education effort addressed largely to low income rural women who comprise much of Burlington's work force.

Grants from the Duke Endowment to hospital associations in South and North Carolina funded a video and booklet — entitled "Don't Rob the Cradle" — on the Burlington experience; these items were distributed to other corporations in the two states in an effort to replicate the program.[21]

Other examples of corporate philanthropy's approach to health and human services during the year:

- Johnson & Johnson and Home Box Office, in cooperation with United Way, helped distribute HBO's acclaimed videotape "How to Raise a Drug-Free Child."
- Prudential Insurance Company pledged $1.4 million to several universities for research and professional training in long term health care, family and elder care, and the retirement needs of an aging baby-boom population.[22]

Health Highlights

Philanthropic attention to health in 1990 also focused on the elderly, minorities, restructuring the nation's care system, and exploring access to care for the uninsured.

Elderly: The Metropolitan Life Foundation awarded $250,000 to Donald M. Price, M.D., for his work on Alzheimer's Disease. Dr. Price is director of neuropathology at Johns Hopkins University School of Medicine. He was the 1989 recipient of the National Institute on Aging's Leadership and Excellence in Alzheimer's Diseases Award.

Minorities: Ten health care programs operated by and for American Indians and Alaskan natives won grants to address substance abuse, fetal alcohol syndrome, child sexual abuse, and health promotion for youths. The grants were awarded by the Robert Wood Johnson Foundation under a three-year, $6 million project. The Foundation also solicited applications under its Minority Medical Faculty Development Program, which offers postdoctoral research fellowships to outstanding minority physicians who are "committed to careers in academic medicine and biomedical research."

Restructuring: A national colloquium for philanthropic and government agencies on "Restructuring the Nation's Health Care System" was held in Colorado in February under the sponsorship of the A.J. Kauvar Foundation, the Colorado Trust, and Grantmakers in Health. Funding was also provided by the Colorado Business Coalition and others. Panelists discussed the American health system, calling it "expensive, inefficient, and, at times, unfair." The aim of the conference was to foster a national dialogue "on needed reforms in the delivery and payment for quality health care."

At the Council on Foundations annual meeting, Grantmakers in Health sponsored a preconference session called "Looking Ahead to Major Changes in the American Health Care System." Panelists addressed "the emerging national debate" and the potential for "radical change" in health care financing.

Uninsured: The Community Foundation of Santa Clara County developed an initiative to study health care options for the estimated 33 million Americans who have no health insurance. The issue has emerged as a major one for several foundations concerned with health.

Table 24: Gifts to Surveyed Health Organizations

Name	Bequests 1989	Other 1989	Total 1989	Bequests 1990	Other 1990	Total 1990
AirLifeLine	$ 0	$ 59,732	$ 59,732	$ 0	$ 0	$ 0
American Academy of Pediatrics	0	9,475,511	9,475,511	0	9,972,014	9,972,014
American Assn for Cancer Research, Inc.	154,668	358,523	513,191	74,971	396,955	471,926
American Assn of Colleges of Osteopathic Medicine	0	585,608	585,608	0	669,538	669,538
American Cancer Society	89,729,000	223,713,362	313,442,362	87,195,000	234,628,726	321,823,726
American Diabetes Association	5,605,496	25,943,034	31,548,530	6,406,290	27,394,835	33,801,125
American Foundation for AIDS Research	268,246	9,354,905	9,623,151	1,107,001	11,173,010	12,280,011
American Heart Association	65,226,000	140,430,000	205,656,000	60,762,000	153,098,000	213,860,000
American Lebanese Syrian Assoc. Charities, Inc.	11,885,634	66,539,452	78,425,086	10,705,657	70,270,039	80,975,696
American Liver Foundation	47,305	1,277,492	1,324,797	4,157	1,335,434	1,339,591
American Mental Health Fund	0	606,939	606,939	0	594,717	594,717
American Paralysis Association	0	1,345,558	1,345,558	0	1,582,999	1,582,999
American Speech-Language-Hearing Foundation	0	302,478	302,478	0	387,195	387,195
American Tinnitus Association	0	350,182	350,182	0	256,411	256,411
Cancer Care, Inc./Nat'l Cancer Care Foundation Inc.	1,808,275	5,168,457	6,976,732	1,454,407	5,696,087	7,150,494
Candlelighters Childhood Cancer Foundation	0	204,917	204,917	0	200,231	200,231
Carroll Center for the Blind	307,654	480,360	788,014	283,134	436,176	719,310
Damon Runyon-Walter Winchell Cancer Res. Fund	1,871,765	793,855	2,665,620	2,267,876	827,374	3,095,250
Deafness Research Foundation	164,686	1,988,604	2,153,290	475,917	1,655,330	2,131,247
Delta Society	0	459,312	459,312	0	587,933	587,933

Large Gifts to Health

Starr Foundation
New York Hospital
$25,000,000
over 5 years

Lederle Laboratories
National Association of
Community Health Care Centers
$10,000,000

Dyson Foundation
New York Hospital-Cornell
Medical Center
$6,000,000

Estate of Carl F. Setz, Jr.
Cardinal Glennon Children's
Hospital
$3,357,000

W.M. Keck Foundation
Doheny Eye Institute
$3,000,000

Weingart Foundation
Childrens Hospital Los Angeles
$3,000,000

W.M. Keck Foundation
Scripps Clinic and Research
Foundation
$2,905,000

*Lucille P. Markey Charitable
Trust*
Memorial Sloan Kettering
Cancer Center
$2,700,000

W.K. Kellogg Foundation
TAP, Roanoke
$2,328,500

Harry J. Gray
Hartford Hospital
$2,256,000

W.M. Keck Foundation
Cold Spring Harbor Laboratory
$2,000,000

W.K. Kellogg Foundation
Plan Sierra
$1,987,334

Ford Foundation
Alan Guttmacher Institute
$1,500,000

Pew Charitable Trusts
Fox Chase Cancer Center
$1,500,000

Lilly Endowment, Inc.
Indianapolis Campaign for
Healthy Babies Inc.
$1,180,000

W.K. Kellogg Foundation
National League for Nursing
$1,124,968

Estate of Isabel Woodworth
Planned Parenthood of
Connecticut
$1,018,000

Lederle Laboratories
Children's Health Fund
$1,000,000

John and Patricia Kluge
American Foundation for AIDS
Research (AmFAR), Los Angeles
$1,000,000

*Harry A. and Margaret D.
Towsley*
Catherine McAuley Health
System (CMHS)
$1,000,000

Anonymous
Catherine McAuley Health
System
$1,000,000

Bernard R. Ruben
The Arthur G. James Cancer
Hospital
$1,000,000

Florida Amoco Dealers
Miami Children's Hospital
$1,000,000

Robert and Betty Porter
Dartmouth-Hitchcock Medical
Center
$1,000,000

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Giving to Human Services

Giving to Human Services 1955–1990
(Current $ vs. Inflation-Adjusted $)

($ in Billions)

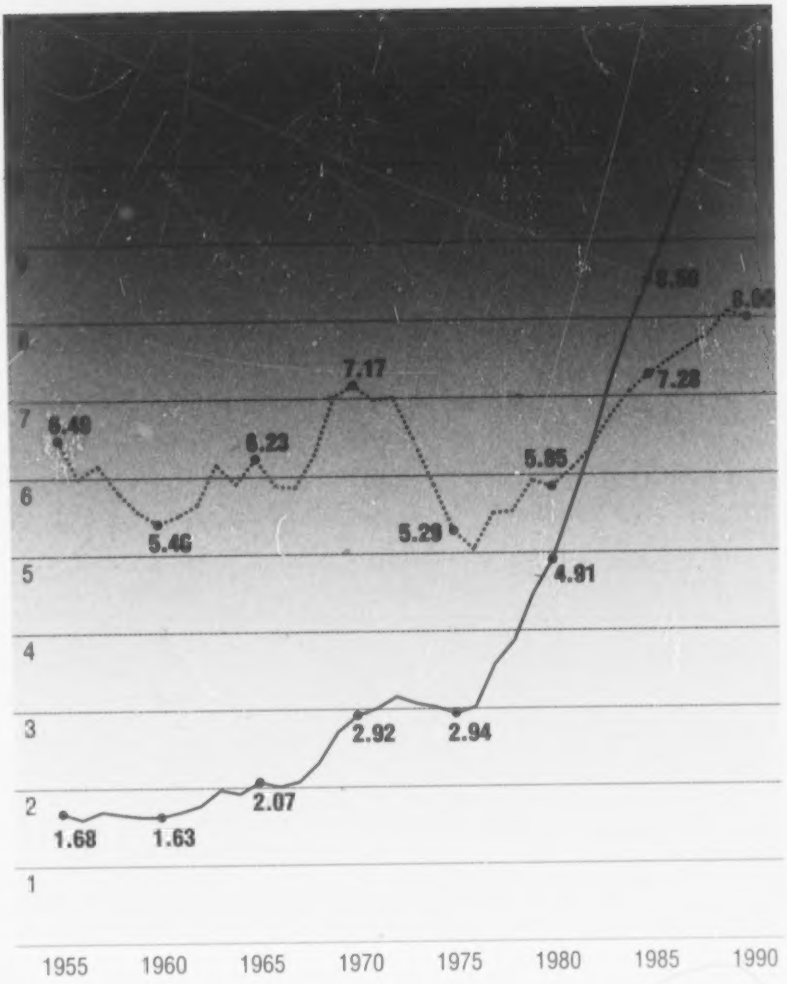

Table 25: Gifts to Human Services ($ in Billions)

	Amount		Amount
1971	$ 3.01	**1981**	5.62
1972	3.16	**1982**	6.33
1973	3.07	**1983**	7.16
1974	3.02	**1984**	7.88
1975	2.94	**1985**	8.50
1976	3.02	**1986**	9.13
1977	3.57	**1987**	9.84
1978	3.87	**1988**	10.49
1979	4.48	**1989**	11.39
1980	4.91	**1990**	11.82

Philanthropic contributions to nonprofit human service providers amounted to an estimated $11.82 billion in 1990, an increase of 3.8 percent over the estimate of $11.39 billion given the year before.

In inflation-adjusted dollars, the 1990 donations represented a drop of just under one percent.

The $11.82 billion accounted for 9.3 percent of total contributions for the year.

The estimate of giving to human services is projected from a survey of several hundred leading social service agencies, and data submitted by United Way of America.

Financial details of 501(c)(3) human service organizations appear in their Federal 990 forms, available for inspection at the IRS Freedom of Information Reading Room in Washington, D.C., and district IRS offices. Some organizations may provide the forms directly.

Gifts to Human Service Groups

Donations to 55 major human service organizations polled by *Giving USA*, excluding gifts from United Way, amounted to $347.2 billion in 1990, an increase of 3.7 percent before inflation over the amount the same groups received the year before.

Individuals provided about 40 percent of the total. Foundations gave about 24 percent, corporations 2 percent, bequests 13 percent, and other sources the remaining 21 percent.

These figures, however, exclude one large category of gifts received by the American Red Cross in 1990: more than $222 million from "other sources," most likely special appeals. These Red Cross gifts, which the organization said were received in response to Hurricane Hugo and the California earthquake, represented an increase of almost 294 percent from the amount the organization took in through "other" sources the year before. (If the special Red Cross gifts were included, the human service organizations surveyed by *Giving USA* would have registered an increase in 1990 of close to 45 percent over 1989.)

Charitable donations accounted for almost a quarter of total revenues received by the human service agencies, about the same proportion as the previous year, again excluding the "other" gifts to the Red Cross.

Expenses incurred by the organizations rose nearly 20 percent during the year. Almost four out of five dollars in 1990 were spent on program, the groups reported. Management costs accounted for under seven percent, and fund raising slightly more than four percent.

Family Income Inches Up, Number of Poor Steady

Median household income inched up in 1989, the latest year for which figures are available, but the rise did not lower the number of people officially designated as impoverished.

The U.S. Commerce Department reported that median household income adjusted for inflation rose 1.3 percent over the previous year, reaching $28,910. Nevertheless, some 31.5 million Americans remained poor, no significant change from the 31.7 million poor people the year before.

One of the more striking findings in the Commerce Department's report is that poverty does not imply joblessness. Almost half (48.9 percent) of all poor householders were gainfully employed during 1989, with one in six poor people working full time. These statistics remained unchanged from 1988.

Other data from the report showed:

- 14.2 percent of white children are from poor families. For Hispanic children the rate is 36.2 percent, for black children 43.7 percent.
- Asians and Pacific Islanders, who account for two percent of all households, earned the largest median income for the first time in 1989, $36,102. By contrast, whites, comprising more than 80 percent of all households, earned $30,406; Hispanics, comprising seven and a half percent of households, earned $21,921; and blacks, comprising 10.6 percent of households, earned $18,083.
- The wealthiest fifth of U.S. households commanded almost 47 percent of all household income. The poorest fifth earned less than four percent.[1]

Job Skills Training Shown To Benefit Low-Income Mothers

Results of a six-year, foundation-funded job training program for single mothers suggest that such training can markedly improve their earnings, so long as immediate work skills are emphasized, consistent child care is available, and the labor needs of employers in the area are carefully monitored.

Findings of the Minority Female Single Parent Program (MFSP), released in 1990 by the Rockefeller Foundation, sponsor of the project, revealed:

- *Training works.* "In-depth training in occupational skills with strong support services" can enable low-income single mothers to "quickly increase their earnings and employment rate." This holds for all women — high school dropouts, unskilled graduates, and those with a history of only intermittent employment. But those who "gain the most…are mothers of very young children." (Success was measured by completing the program and securing a job paying 30 percent more than the minimum wage.)
- *Basic education should follow, not precede, work training.* Where training in immediate work skills is delayed in favor of education in basic skills, such as remedial reading and math, the success rate drops. "Sites were not successful when they required entry tests and remedial education courses before skills training." If remediation is required for job skills mastery, it should be incorporated into the job training.

- *Consistent, formal child care* is fundamental. The more "patchwork" the care, the more likely participants will leave the program.
- *Labor marketing* is essential. In the most successful program site (San Jose), training was designed to fit the specific, immediate personnel needs of employers in the area. To the extent that the market's needs change, the training — and the trainers — must be sufficiently flexible to adjust.
- Entrance into the program should be as simple as possible. "The most successful site offered an 'open entry/ open exit' method by which participants joined quickly at their own level. "Less successful sites maintained more structured approaches that began and ended at certain times."[2]

The MFSP was operated through community-based organizations in four cities from 1982 through 1986. More than 2,300 women took part in the training. A full evaluation of MFSP, conducted by Mathematica Policy Research of Princeton, NJ, is scheduled for release in 1991.

Child Care Emerges as Vast Unmet Human Services Need

As indicated in the Rockefeller study above, one key to the efficacy of job training programs for single mothers is the availability of child care. But this human service issue, which received scrutiny and support from other leading foundations, nonprofits, and the federal government during 1990, goes well beyond employment for the poor.

In *Who Cares for America's Children?*, for example, the National Research Council remarked that changes in American family life during the past few decades have transformed child care from "a subject that as recently as a generation ago was strictly regarded as a private family matter" into "the focus of intense public debate and, increasingly, of public policies." The 374-page study, funded by the Ford Foundation, the Foundation for Child Development, and the U.S. Department of Health and Human Services, concluded that:

- Child care has become a necessity for the majority of American families, irrespective of income.
- Child care services today "are inadequate to meet current and future needs of children, parents and society as a whole." The care is either unavailable, unaffordable, or of insufficient quality for many families. For all families, arranging for child care is stressful and time consuming; for low-income families, these factors are "inevitably compounded."
- The issue of greatest concern is deficient health and safety provisions for large numbers of children currently in some type of out-of-home care setting.

The comprehensive study, developed by a panel of scholars and practitioners, recommended three fundamental policy goals for national child care: 1) achieve quality in services and arrangements; 2) improve accessibility; and 3) enhance affordability for low- and moderate-income families. The report also recommended explicit policies and programs, down to such technicalities as optimum child/staff ratios, and proper space arrangements.[3]

Philanthropic attention to child care in 1990 also included a Ford Foundation report on various approaches funded by the grantmaker. Approaches included technical assistance to replicate successful care projects, resource materials, teacher training programs, family day care and parents-as-teachers experiments, and infant care programs.[4]

One project to improve the health of preschool children in disparate care settings received funding from the Robert Wood Johnson Foundation's Healthy Children Program. Human service and health professionals in Great Barrington, Massachusetts sponsored play groups in which health services were made available for preschool rural children. The officials also set up clinics in other locations suitable for rural children, who tend to be "isolated from regular contact with other children and lack primary health care."[5]

Homelessness Addressed Through Grants, Service, Organizing

Growing legions of men, women and children living on the streets of the nation's cities spurred continuing philanthropic action on homelessness in 1990.

Developments included a $1 million grant from IBM to United Ways in Chicago, Dallas, Los Angeles, Washington, D.C. and White Plains, NY, to help local groups implement and improve services for homeless people; a $100,000 gift from Metropolitan Life Foundation to United Way of Tri-State for homeless projects; and provision of "435,000 individual nights of shelter" and 1,040,000 meals to homeless people by the New York-based Partnership for the Homeless.

Other developments included the entry of 33 homeless families into apartments in New York City sponsored by the Children's Aid Society and the Junior League of New York; and efforts by a national advocacy center to organize public housing tenants in several cities to block demolition projects, which the center argues will result in a vast increase in homelessness. The Center cited a National Housing Law Project study estimating that 50,000 public housing units face possible demolition in the present decade.[6]

The movement against homelessness, centered in cities and localities throughout the country, lost a nominal leader in 1990 with the death of Mitch Snyder, head of the Community for Creative Nonviolence in Washington, D.C. Mr. Snyder, often credited with whatever effective lobbying the homeless were able to achieve, committed suicide in July.

Teens Often Urged by Peers To Do Poorly in School

Two out of five teenagers who are members of the Boys and Girls Clubs of America admitted that they often feel peer pressure not to do well in school. And more than half say they are urged by their classmates to skip classes.

A national study of 3,282 of the mostly low-income, teenage club members, undertaken in 1990, also revealed that philanthropic behavior is a significant goal for the youths. Helping needy people was considered important by 71 percent of the girls and 55 percent of the boys. Being a good citizen was cited by 59 percent of the teens (as was finding someone to love). The data were released at a "youth summit" conference held by the Clubs in New York in September.

Transportation and lodging for all participants were donated by United Airlines and Marriott Hotels.

Also at the summit, the 84-year-old Boys Clubs formally changed its name to the Boys and Girls Clubs. A few months prior to the summit, the organization announced receipt of a $100,000 grant from the William H. Donner Foundation to help 50 of the local clubs expand services to girls.

Other noteworthy philanthropic responses to teen issues included:

- A national study of teenage volunteering sponsored by Independent Sector. For details, see Giving by Individuals.
- A grant of $5.9 million from the W.K. Kellogg Foundation to the 4-H Clubs for an anti-drug, anti-dropout program, called Community Cares. The program solicits community residents to serve as adult caregivers and mentors.[7]
- Several major reports from the Carnegie Council on Adolescent Development, an organization established in 1986 by the Carnegie Corporation to focus national attention on the often damaging crises confronting most adolescents. Reports evaluated the widespread use of "preventive interventions" and school-based and community support methods.[8]
- Bestowing the first "point of light" title, by President George H. Bush, on an organization formed the previous year, One-to-One. The Washington, D.C.-based organization fosters mentoring for youths on a broad scale. "Points of light" refers to voluntary or philanthropic endeavors by organizations and individuals, which the President emphasized during his electoral campaign. It is also the name of a foundation established under the auspices of the White House.

Anti-Drug Efforts by Foundations, Government and Corporations

Programs to combat pervasive drug use and trafficking — often ranked among the top three or four problems facing America — were undertaken in 1990 by foundations, government agencies, and large corporations.

The Robert Wood Johnson Foundation announced that 15 communities, from small urban neighborhoods to multi-county areas, won grants in a $27 million competition called Fighting Back. The grants will fund the development of comprehensive prevention strategies in each of the communities.

The U.S. Department of Housing and Urban Development (HUD) established a resource exchange for housing and other officials in prevention and drug traffic control. The clearinghouse was established after HUD Secretary Jack Kemp observed narcotics being sold and bought openly at housing authority sites. Suggestions for the exchange were included in hundreds of letters sent to the secretary from authority officials and tenant associations.[9]

In Congress, the Human Resources Subcommittee of the House Ways and Means Committee issued a report showing that cocaine and its smokable derivative crack were overwhelming the nation's child welfare agencies with an avalanche of child abuse cases directly related to its use.[10]

Among business donors, the General Telephone and Electric Corporation (GTE), in conjunction with the National Parents and Teachers Association, developed "Common Sense: Strategies for Raising Alcohol and Drug Free Children." Funded by GTE with a $1.4 million grant, the program was expected to be utilized by some 5000 schools in the 1990-91 academic year. The program targets parents of pupils in the third to sixth grades.[11]

More large companies were also reported to have undertaken drug testing both for job applicants and employees. A survey of 681 major corporations by The Conference Board revealed that 55 percent either have such procedures in place, or plan to establish them. The firms tend to be among the nation's largest, employ large numbers of males engaged in skilled craft and production, and have a union presence.[12]

Human Services Highlights

Other significant philanthropic developments in the field of human services included:

- *Seniors and computers*: Seniornet, a nonprofit organization training older people to use computers, successfully completed its fourth year of existence. Operating out of the University of San Francisco, the project is funded primarily by the John and Mary Markle Foundation.[13]
- *Race and voluntarism*: A study of volunteers aiding older Americans concluded that in many cases, the "racial composition of the [volunteer and client] did have significant effects on the helping relationship." Both black and white volunteers

were seen as more committed and helpful by clients of the same race as the caregivers. The study's authors called for training "that increases self-awareness about racial attitudes and provides information about cultural differences" in order to "decrease difficulties for some volunteers."[14]

- *"Third deficit"*: A well-reported overview of America's "third deficit" — the insufficient investment in people and infrastructure — was issued by the Center for Community Change, an advocacy group in Washington, D.C. Summarizing numerous studies on the crises in health, human services, education, housing, bridges and roads, the overview recommends increased taxes for affluent Americans.[15]

United Way

Contributions to the 2,000 United Way coalitions of human service agencies and programs in 1990 reached $3.11 billion, an increase of 4.4 percent over the amount donated the year before, according to United Way of America (UWA), which services the coalitions.

After adjusting for inflation in the service sector, the contributions reflected a decline of 0.3 percent. The UWA, however, measures inflation by the Consumer Price Index, which increased 5.4 percent during the year. According to this measure, the 1990 contributions represented a decline of one percent.

UWA said the drop in real contributions was the first experienced by the coalitions since 1982.

Significant developments announced by UWA during 1990 included:

- Special services for families of military men and women deployed in the Persian Gulf. Services included child care, stress management and information on communicating with relatives in the Gulf. In addition, some United Way member agencies, such as the American Red Cross and YMCA, undertook special drives for food and medicine to be sent to the troops.
- Public operation of a computer database of human services organizations, developed with assistance from the White House Office of the National Service. The database includes information on some 3,000 award-winning programs.
- Publication of a report showing the distribution of funds raised by United Way coalitions. In 1988, the most frequently funded agencies were those serving the aged. Following, in order, were agencies providing day care, mental health, family services, and YMCAs and YWCAs. Substance abuse programs received the highest percentage increase in dollars allocated since 1986 — more than 111 percent, from $4.8 million to $10.1 million.[16]

DES Action	0	55,659	55,659	0	47,449	47,449
Grantmakers in Health	0	332,350	332,350	0	311,000	311,000
Jewish Guild for the Blind & Affiliates, The	3,402,000	1,597,000	4,999,000	6,612,000	2,337,000	8,949,000
Juvenile Diabetes Foundation International	292,251	22,610,560	22,902,811	180,699	25,401,411	25,582,110
Living Bank, The	19,575	537,636	557,211	211,907	495,356	707,263
Lowe's Syndrome Association, Inc.	0	13,697	13,697	0	12,985	12,985
Lupus Foundation of America, Inc.	0	870,092	870,092	0	825,651	825,651
Lutheran Braille Workers, Inc.	28,958	677,581	706,539	122,842	674,858	797,700
Muscular Dystrophy Association, Inc.	2,964,124	104,571,047	107,535,171	3,395,000	106,373,000	109,768,000
Nat'l Association for Visually Handicapped	28,814	313,016	341,830	62,055	327,195	389,250
Nat'l Center for Clinical Infant Programs	0	487,111	487,111	0	688,388	688,388
Nat'l Easter Seal Society, Inc.	11,329,425	77,804,598	89,134,023	12,000,000	85,000,000	97,000,000
Nat'l Foundation for Ectodermal Dysplasias	1,000	85,200	86,200	2,000	103,300	105,300
Nat'l Foundation of Dentistry for the Handicapped	2,856	655,671	658,527	2,988	664,851	667,839
Nat'l Kidney Foundation	2,486,269	18,956,274	21,442,543	1,835,219	22,025,322	23,860,541
Nat'l Multiple Sclerosis Society	5,422,000	70,558,000	75,980,000	5,187,000	84,851,000	90,038,000
Nat'l Osteoporosis Foundation	0	693,713	693,713	0	913,025	913,025
Nat'l Psoriasis Foundation	82,297	578,082	660,379	14,525	662,706	677,231
Nat'l Retinitis Pigmentosa Foundation, Inc.	65,112	3,875,034	3,940,146	30,685	5,099,889	5,130,574
Nat'l Society to Prevent Blindness	1,976,552	6,588,944	8,565,496	2,368,842	6,175,917	8,544,759
Osteogenesis Imperfecta Foundation	0	140,899	140,899	0	147,332	147,332
Parkinson's Disease Foundation	1,546,487	681,069	2,227,556	3,743,251	1,019,498	4,762,749
Phoenix Society for Burn Survivors, Inc., The	0	21,021	21,021	0	54,406	54,406
Planned Parenthood Federation of America	5,870,260	81,876,310	87,746,570	3,223,572	87,414,369	90,637,941
San Francisco AIDS Foundation	103,917	2,562,420	2,666,337	516,417	2,692,779	3,209,196

Table 26: Gifts to Surveyed Human Service Organizations

Name	Bequests 1989	Other 1989	Total 1989	Bequests 1990	Other 1990	Total 1990
Alcoholism Center for Women, Inc.	$ 0	$ 28,391	$ 28,391	$ 0	$ 52,024	$ 52,024
American Assn of Children's Residential Centers	0	63,535	63,535	0	76,220	76,220
American Friends Service Committee	3,612,590	19,267,094	22,879,684	7,908,753	16,236,406	24,145,159
American Red Cross	23,587,982	365,769,001	389,356,983	30,932,795	551,654,210	582,587,005
Association of Jewish Family & Children's Agencies	0	210,365	210,365	0	293,655	293,655
Association of Voluntary Surgical Conception	174,473	993,952	1,168,425	23,974	1,305,909	1,329,883
Blue Card, Inc., The	24,927	263,483	288,410	203,852	252,197	456,049
Box Project, Inc., The	0	250,790	250,790	0	275,288	275,288
Camp Fire, Inc.	0	1,034,000	1,034,000	0	972,000	972,000
Childhelp, Inc.	468,060	3,406,651	3,874,711	204,893	3,319,100	3,523,993
Children of Alcoholics Foundation, Inc.	0	428,921	428,921	0	656,363	656,363
Children's Defense Fund	0	5,855,595	5,855,595	0	8,221,356	8,221,356
Christian Children's Fund, Inc.	2,385,499	99,358,007	101,743,506	1,049,858	101,902,877	102,952,735
Committee for Children	5,000	29,573	34,573	0	67,048	67,048
Council of Citizens with Low Vision	0	12,640	12,640	0	14,148	14,148
Elder Craftsmen, Inc.	0	208,637	208,637	0	304,630	304,630
Foundation for Safety & Health	0	653,092	653,092	0	712,422	712,422
Friendly Hand Foundation	148	171,288	171,436	0	226,508	226,508
Futures For Children	40,000	1,260,000	1,300,000	25,000	1,425,000	1,450,000
Gifts In Kind America	0	53,733,178	53,733,178	0	43,084,379	43,084,379
Girl Scouts of the USA	253,710	1,355,559	1,609,269	103,971	1,705,682	1,809,653
Girls Inc.	0	1,705,034	1,705,034	0	1,705,353	1,705,353

Large Gifts to Human Services

W.K. Kellogg Foundation	International Youth Foundation	$65,324,000 over 76 months
W.K. Kellogg Foundation	National 4-H Council	$5,900,000.00 over 3 years
Weingart Foundation	YMCA of Metropolitan Los Angeles	$5,027,000
Upjohn Company	Project Hope	$4,000,000
Eastman Kodak Company	United Way of Greater Rochester	$3,350,000
Lilly Endowment, Inc.	Project I-Star, Incorporated (IN)	$3,120,000
Robert Wood Johnson Foundation	Partnership for a Drug Free America	$3,000,000
Lilly Endowment, Inc.	United Way of Central Indiana	$2,825,000
Conrad N. Hilton Foundation	Up With People	$2,500,000
San Francisco Foundation	Earthquake Recovery Fund	$2,500,000
W.K. Kellogg Foundation	Girl Scouts U.S.A.	$2,332,178
Marin Community Foundation	Marin City Consortium of Services	$2,027,522
John D. and Catherine T. MacArthur Foundation	Research Network on Successçful Mid-Life Development	$2,000,000
Lilly Endowment, Inc.	Crossroads Rehabilitation Center, Inc.	$1,750,000
W.K. Kellogg Foundation	Boy Scouts of America	$1,560,000
Lilly Endowment, Inc.	American Red Cross	$1,500,000
Estate of Verna Olmsted	*The United Methodist Homes of New Jersey*	$1,400,000
W.K. Kellogg Foundation	North American Riding For the Handicapped Association	$1,262,735
Ford Foundation	United States Basic Skills Investment Corporation	$1,250,000
W.K. Kellogg Foundation	National Youth Leadership Council	$1,203,423
Fortune Family	American Red Cross	$1,200,000
W.K. Kellogg Foundation	Manpower Demonstration Research Corporation	$1,050,000
W.K. Kellogg Foundation	Youth Services America	$1,005,737
Ford Foundation	Manpower Demonstration Research Corporation	$1,000,000
Ralph and Anne Ketner	The National 4-H Council	$1,000,000
National Football League Charities	United Way of America	$1,000,000
Wolfson Family Foundation	River Garden Hebrew Home/Wolfson Health and Aging Center	$1,000,000
Freshman-Pratt Foundation	Baptist Children's Home of North Carolina	$1,000,000
IBM	United Way of America	$1,000,000
Ruth Lilly	American Red Cross	$1,000,000
Whittier Family Foundation	Challengers Boys and Girls Club Los Angeles	$1,000,000
Koch Foundation	Covenant House	$1,000,000
Edward J. Debartolo	United Way of America	$1,000,000

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10/ "Report Links Cocaine Use to Increase in Child Abuse," *Wall Street Journal*, June 14, 1990.

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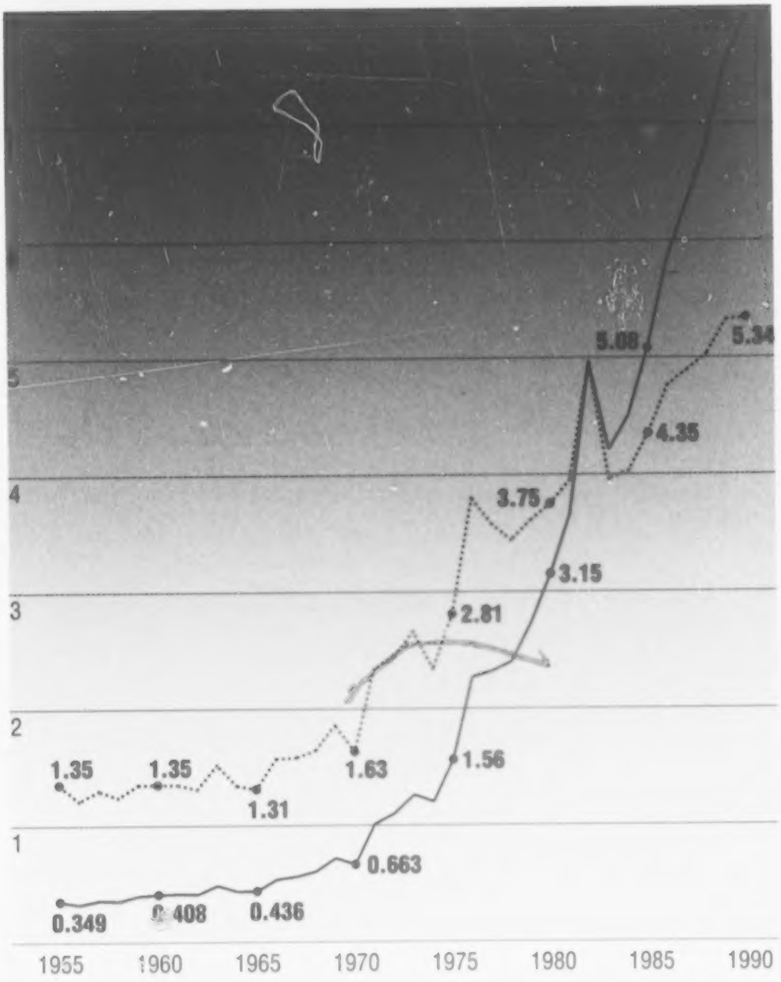
Giving to Arts, Culture and Humanities

Giving to
Arts, Culture &
Humanities
1955–1990
(Current $ vs.
Inflation-Adjusted $)

($ in Billions)



______ **Current $**
.... **Constant $**

Table 27: Gifts to Arts, Culture and Humanities ($ in Billions)

	Amount		Amount
1971	$1.01	**1981**	3.66
1972	1.10	**1982**	4.96
1973	1.26	**1983**	4.21
1974	1.20	**1984**	4.50
1975	1.56	**1985**	5.08
1976	2.27	**1986**	5.83
1977	2.32	**1987**	6.31
1978	2.40	**1988**	6.79
1979	2.73	**1989**	7.50
1980	3.15	**1990**	7.89

Contributions to the nation's nonprofit visual and performing arts organizations reached an estimated $7.89 billion in 1990, up 5.20 percent from the revised estimate of $7.5 billion donated the year before.

After adjusting for inflation, the increase amounted to 0.4 percent.

Donations to the arts accounted for 6.4 percent of total giving for the year.

The estimate of giving to arts, culture and humanities is projected from surveys conducted by nationwide arts service organizations representing art museums, dance, theater, symphony orchestra, opera, and public broadcasting.

Financial details of 501(c)(3) arts organizations appear in their Federal 990 forms, available for inspection at the IRS Freedom of Information Reading Room in Washington, D.C., and district IRS offices. Some arts groups may provide the forms directly.

New NEA Rules on "Obscene' Art; Battle May Affect Private Donors

The controversy over the National Endowment for the Arts' (NEA) funding of exhibitions and performances that some viewers consider obscene continued into 1990, as Congress enacted "the most dramatic changes in the [NEA's] twenty-five year history," according to the American Council for the Arts, an advocacy group.

The battle, which pitted arts and civil liberties groups against conservative organizations, also threatened to affect philanthropic support of the arts.

Embedded in the act reauthorizing the NEA to dispense some $170 million in 1990-1991 were changes stipulating:

- "Obscene" art may not be funded, but the definition of obscenity remains up to the courts.
- In granting decisions, "general standards of decency" must be considered.
- Advisory panels to NEA must be broadened to include knowledgeable lay people.
- Grant funds shall be distributed in multiple installments, and recipients will provide more detailed reports.[1]

The controversy erupted in 1989 during NEA-funded exhibitions of the works of Robert Mapplethorpe and Andres Serrano. Concern that the ongoing battle — which took the form of demonstrations, letter-writing campaigns, newspaper ads and intense lobbying[2] — would adversely influence philanthropic supporters of the arts was voiced by both donors and arts observers.

Tim McClimon, who directs the arts and culture program for the AT&T Foundation, observed that some of his peers in the foundation world were already showing signs of caution, and predicted that "if funding is reduced or eliminated at the federal level...it will cause corporations and foundations to withdraw rather than increase their support." The vice president for cultural affairs at American Express voiced much the same sentiment, observing that "if a charitable cause becomes too divisive, it's not going to be good for business."[3]

Fund raising for the arts in Cincinnati — the city in which the exhibit of the controversial works was challenged in court — actually improved during the controversy, although a number of major patrons withdrew their pledges. In fact, the Cincinnati Fine Arts Fund, which raises money for numerous city cultural organizations, surpassed its record-setting 1990 goal of $5 million.

The campaign began to stumble by April, half way into its operation, when the Mapplethorpe exhibition opened. The show spurred threats of boycotts and "intense personal and editorial efforts" demanding censorship or cancellation, according to a Fund spokesperson, Toni Robin. Ms. Robin attributed the success in part to "an extraordinary 11th hour effort," and perhaps to the voluntary withdrawal from the campaign by the Cincinnati Contemporary Arts Center, where the Mapplethorpe exhibition had appeared.[4]

Philanthropists and Others Draft Arts Funding Principles

The NEA battle also motivated a group of philanthropists, artists and others to deliberate in five cities during the year on issues of obscenity, free expression, government funding, and national arts policy in general.

Under the auspices of the American Assembly, representatives of foundations, museums, universities, private business, labor and government concluded their regional and national meetings by drafting a statement of principles. Among them were:

- "A flourishing artistic life is in the best interests of a democratic society." This requires all levels of government to join with the private sector in advancing art and providing "access to the arts to all citizens."
- Excellence must be the "touchstone" of all government arts funding decisions. At the same time, new works that are "risky" and controversial should be supported by government.
- Government policies threatening the free expression of art, or constricting "in any way the marketplace of ideas for art" are inexcusable, and must be fought.
- Because government funding entails public responsibility by the artists, they in turn must "pursue the highest quality work of which they are capable." Likewise, arts organizations must develop "broader and more critically aware publics for their work."
- Legislators should "analyze the advantages and disadvantages for the arts of present and proposed tax provisions."

- Nonprofit and for-profit arts groups, the entertainment industry, unions, religious bodies, chambers of commerce and any others intersecting with the arts should forge "working alliances" to foster greater acceptance of the arts among the general public.

Funding for American Assembly deliberations came from the Rockefeller and AT&T Foundations. The complete essays presented at the meetings are scheduled for publication in 1991 by W.W. Norton & Company under the title *Public Money & The Muse: Essays on Government Funding of the Arts.*[5]

Corporate Art Funders Plan No Increase After 1990

Almost two-thirds of the members of a group of major business art donors planned no increase in their contributions budgets for 1991, and another 12 percent said they would consider a decrease. The remaining 15 percent projected larger budgets. The findings were contained in a 1990 survey released by Business Committee for the Arts (BCA).

BCA director Judith Jedlicka said the intention not to raise arts donations was not a reaction to controversies surrounding government funding, but reflected "mergers and acquisitions, a downturn in profits, corporate restructuring, foreign ownership, and new business leadership, priorities, and objectives."

The current business climate, she predicted, will likely cause more businesses to engage in cooperative ventures with the arts that promote sales, directly benefit employees, shareholders and others in communities where the firms do business, and generate favorable media attention.[6]

One example of such a business/arts partnership in 1990 was the sponsorship by General Foods' Sanka Coffee of a calendar for Very Special Arts (VSA), a nonprofit promoting creative undertakings by people with disabilities. The calendar features 13 works of art, selected from 467 submissions. Other corporations sponsoring arts projects through VSA during the year included Nestles, Metropolitan Life, and Martin Lawrence Limited Editions.[7]

Push for Ethnic Diversity In Performances and Exhibitions

Efforts to expand ethnic diversity in both visual and perfomance art presentations were promoted during the year in various nonprofit and philanthropic art forums. Among them:

- Adoption of a Southern Arts Agenda, including the goal of enacting "strategies of equity in support of artists and organizations that present and celebrate the multicultural nature of the South," by all southern state and local arts agencies. The agenda was developed by The Southern Arts Federation, an Atlanta-based nonprofit group working with private and public donors throughout the region.

- A four-year cultural diversity program established by Arena Stage, a 40-year-old theater in Washington, D.C. Designed to "incorporate ethnic minorities into every aspect of the theater's operation," the program received grants of more than $400,000 from the Eugene and Agnes E. Meyer Foundation, the William Randolph Hearst Foundation, the Ford Foundation, and the Lila Wallace-Reader's Digest Fund. The grants came in response to a $3 for $1 challenge grant from the National Endowment for the Arts.

- A strategy for cultural pluralism, offered by Isabel Nazario, a program associate at the New York State Council on the Arts. Her recommendations included internal analysis to define the components of cultural diversity "within the context of your institution"; and evaluating any efforts to attract new audiences and present shows reflecting a multiple perspective.

  Ms. Nazario also urged presenters to collect oral histories, photographs, costumes and other cultural artifacts; and review data on the community's demographics, using such sources as local church and union membership rolls, mailing lists, and the like. Ethnic populations should be included in program planning through the participation of "experts who represent the cultural groups you hope to reach." Finally, she emphasized the importance of commitments to incorporate "alternative esthetic value systems into...curatorial [and presenting] decisions."[8]

- Advice to avoid appealing only to small audiences of elite members of various ethnic groups, offered by Robert Garfias, an ethnomusicologist at the University of California-Irvine, and a member of the National Council of the Arts. Mr. Garfias urged presenters to "start seeking ways of presenting programs and exhibitions *with* these other Americans instead of just *for* them. We can only do this by hearing from them and not just about them."[9]

- A roundtable on "Developing Multicultural Boards," convened at the Japanese American Cultural and Community Center in Los Angeles. The meeting was sponsored by ArtTable, Inc., a nonprofit representing professional women in the visual arts. One panelist observed: "If [nonprofit] boards of directors were to operate under a moral code that embraces all cultures, the tendency to have to legislate people's behavior would be less prevalent." Publication of the roundtable's proceedings was funded by the ARCO Foundation.[10]

Table 28: Gifts to Surveyed Arts Organizations ($ in Millions)
(Figures in parentheses represent numbers of companies surveyed)

	1989	1990	% Change
Art Museums (145)	$ 214.2	$ 225.0	5.1
Theater (53)	53.2	58.6	10.2
Symphony Orchestra (147)	182.8	193.9	6.1
Opera (89)	123.5	135.6	9.8
Dance (32)	-	35.4	-
Public Broadcasting (500)	789.9	820.9	3.9

Sources: Association of Art Museum Directors, Theatre Communications Group, American Symphony Orchestra League, Opera America, Dance/USA, Corporation for Public Broadcasting. Some of the figures are estimates.

- A second round of the Rockefeller Foundation's Multi-Arts Production Fund, under which $750,000 was made available for innovative works on cultural pluralism, the "esthetic expression of non-Western cultures, [and] international or cultural understanding." The foundation awarded $450,000 for the program the year before.[11]
- Fourteen Ford Foundation grants totalling $750,000 to performing organizations to "encourage the commissioning of works by minority artists and collaboration with minority arts institutions." The initiative is known as the Alternative Arts Organizations Commissioning Program.

Giving to Art Museums

Philanthropic donations to 145 major art museums rose to more than $225 million in 1990, up 5.1 percent from the approximately $214 million given the year before, according to data supplied by the Association of Art Museum Directors.

Sources of the donations included individuals (44 percent), corporations (22 percent), foundations (19 percent), and others, including united arts funds and benefits (15 percent).

The $225 million accounted for about 27 percent of total revenues received by the museums, up from 23 percent the year before.

Almost 40 percent of the museums' $685 million in expenses went for program operations — exhibitions, curatorial functions, education, and the like. Slightly more than half (52 percent) of the expenses were allocated to management and capital improvements. Fund-raising expenses accounted for the remaining eight percent.

Other philanthropic developments affecting museums in 1990 included:

- A second round of grants, totaling $1.9 million, from the Ford Foundation to strengthen black and Hispanic art centers. Thirteen museums received the grants, part of a three-year initiative. The grants will fund curatorial and administrative improvements.
- Establishment of a $5 million cultural arts grant program by the Chicago Community Trust, to promote artistic and management excellence. Among the 1990 recipients were the Art Institute of Chicago, the Field Museum, and the Museum of Contemporary Art.
- A bequest of the collection of 19th and 20th century art from the estate of William S. Paley, reportedly worth several hundred million dollars, to the Museum of Modern Art in New York City. Mr. Paley had been the museum's chairman.[12]

Giving to Opera

Contributions to 89 prominent opera companies in 1990 reached almost $135.6 million, a 9.8 percent increase before inflation over the $123.5 million the companies received the year before, according to Opera America.

Individuals provided more than 44 percent of the donations. Foundations gave more than 13 percent, corporations 15 percent, and other sources, such as united arts funds and benefits, 27 percent.

As a proportion of total revenues, contributions accounted for 38 percent, or more than one out of every three dollars.

Program, including performances, accounted for 69 percent of the companies' expenses. Management, including marketing and training as well as general administration, comprised 24 percent. Fund raising consumed a little more than five percent.

Other data provided by Opera America showed that the single largest expense line for opera companies is personnel, comprising 59 percent of all expenses in 1988/89, the latest year for which that figure is available. Roughly half the personnel expense was accounted for by performing artists.

Total attendance at all opera performances and presentations reached 6.6 million in 1988/89. About three out of five people attended main stage performances; the others went to such presentations as student matinees, dress rehearsals, previews, lecture presentations and the like.

Administrative woes beset opera companies, according to a separate membership survey conducted by Opera America. The survey revealed that the vast majority of the companies have trouble filling important administrative posts, including fund raising, public relations, accounting and computer operations. More than four-fifths of the respondents said they had openings for full time positions in these areas for the past two years. Explanations for the problem included the lack of experienced individuals in opera administration, and modest salaries.[13]

Giving to Theater

Donations to 53 leading American theater groups amounted to more than $58.6 million in 1990, a pre-inflation increase of 10.2 percent over the amount the same theaters received the year before. The data were supplied by the Theatre Communications Group (TCG).

Individuals gave 26 percent of theater contributions during the year. Corporations gave 19 percent, foundations 18 percent, and other sources, such as united arts funds and benefits, 36.5 percent.

The $58.6 million comprised just under 31 percent of total income of $189 million received by the theaters during the year.

Other revenues included box office sales, touring fees, endowment and other earnings, and government grants.

Slightly more than a quarter of the theaters' expenses went for artistic purposes. Administration comprised almost 18 percent, production and technical operations accounted for 15 percent, and royalties accounted for under three percent.

"Nonpersonnel" expenses, including rent, utilities, scenery props, and costumes, consumed 39 percent of all theater expenses.

Charitable income and government grants in 1990 for a larger group of 185 theaters, including the 53 cited above, amounted to about $119 million, TCG reported. There were no comparable figures for this group for 1989.

TCG also noted that seven theaters closed their doors in 1990, including New York's Chelsea Stage, which traced its roots to the end of the last century at the Hudson Guild settlement house. "This high toll among small and mid-sized theatres bears witness to the particular vulnerability of all but the largest and most stable institutions," said Barbara Janowitz of TCG.

In other theater developments, the Fund for New American Plays announced almost $500,000 in grants to playwrights and nonprofit regional theaters for new works. The Fund is a project of the John F. Kennedy Center for the Performing Arts and American Express, in collaboration with the President's Committee on the Arts and Humanities.

Giving to Symphony Orchestra

Contributions to 147 leading symphony orchestras in 1990 reached almost $193.9 million, an increase before inflation of six percent over the amount the same orchestras received the year before, according to data supplied by the American

Symphony Orchestra League.

Individuals donated 38 percent of all orchestra gifts. Foundations gave 9.3 percent, corporations 26 percent, and other sources, including united arts funds and benefits, accounted for 26.6 percent.

As a portion of total revenue, philanthropic contributions accounted for 45.9 percent.

More than three quarters of the orchestras' expenses, which reached $635 million in 1990, were for program operations, exactly the same as the year before. Another fifth went for management and administration, and five percent for fund raising.

In other developments, philanthropy, fund raising and voluntarism highlighted the 45th annual conference of the American Symphony Orchestra League (ASOL), held in Washington in mid-June.

In addition to a general session on "America's Voluntary Spirit: Creativity, Compassion and Power," participants attended workshops on conducting annual and endowment fund drives, recruiting board members, telemarketing, corporate sponsorship, and creating a team of volunteers, trustees and staff.

Funding for the conference came from Ameritech Foundation, AT&T Foundation, Beatrice Foundation, Chevron USA Inc., Coopers & Lybrand, Ford Motor Company Fund, Kiplinger Foundation, and Lilly Endowment.

To strengthen the boards of directors of symphonies, the Lilly Endowment granted ASOL $291,000. The grant will fund a self-evaluation program for boards (developed with the assistance of the National Center for Nonprofit Boards and Independent Sector), publish educational materials for trustees, and conduct conferences and seminars on governance issues.

The Lilly Endowment also gave $8.5 million to the Indianapolis Symphony Orchestra for the purchase of the concert hall that it had been renting from the Indianapolis Power and Light Company since 1984.

Giving to Dance

Donations to 32 major dance companies amounted to more than $35.4 million in 1990, according to Dance/USA. Comparable data for the previous year were unavailable.

The contributions accounted for 34 percent of the dance companies' total revenue, and funded about 36 percent of their expenses.

For the surveyed dance groups, 69 percent of their expenses went for program. Another 28 percent comprised management and general expenses, and the remaining three percent went for fund raising.

Giving to Public Broadcasting

Philanthropic gifts to around 500 public television and radio stations reached almost $820 million in 1990, almost a four percent increase before inflation from the nearly $790 million the stations received the previous year. The data were provided by the Corporation for Public Broadcasting (CPB).

Individual gifts comprised 41 percent of the charitable income. Foundations gave almost nine percent, corporations 31 percent, and other sources such as special benefits 19 percent.

The gifts accounted for 51 percent of the stations total revenue of more than $1.6 billion during the year. Both total revenue and charitable income surpassed estimated expenses of the stations, which CPB reported at $236.2 million.

Almost 95 percent of the expenses were allocated to program, CPB reported. Five percent went for management and general costs. No data on fund-raising expenses were provided, but presumably they were subsumed under program costs.

Gifts to United Arts Funds Grew 10.5 Percent During Year

Contributions (including some government grants) to 63 United Arts Funds (UAFs) reached $84 million in 1990, up 10.5 percent over the $76 million donated the year before, according to the American Council for the Arts.

After adjusting for inflation, the 1990 gifts represented an increase of 5.7 percent.

The UAFs are federated campaigns raising money for operating expenses of arts organizations. The first UAF was formed in 1949.

Corporate contributions to the surveyed UAFs amounted to $38.9 million, or more than 46 percent of the total. Individuals provided $25.2 million, or 30 percent. The remainder came from foundations, special events, government and other sources.

Guttmacher Institute, Alan, The	0	3,497,591	3,497,591	0	3,539,476	3,539,476
Help Hospitalized Veterans	97,222	10,961,873	11,059,095	23,124	10,197,377	10,220,501
House of Ruth, Inc.	16,208	470,283	486,491	8,465	711,935	720,400
Housing Assistance Council	0	278,000	278,000	0	238,000	238,000
Human Resources Center	65,000	2,764,000	2,829,000	10,000	2,033,000	2,043,000
Information Center for Individuals w/Disabilities	0	21,239	21,239	0	17,798	17,798
Jewish Association for Services for the Aged	8,190	3,430,991	3,439,181	330,685	3,396,488	3,727,173
Lambda Legal Defense & Education Fund, Inc.	87,740	1,157,923	1,245,663	145,670	970,878	1,116,548
Nat'l Braille Association, Inc.	0	85,066	85,066	0	102,184	102,184
Nat'l Down Syndrome Congress	0	180,196	180,196	0	184,502	184,502
Nat'l Foundation for Jewish Culture	0	1,342,058	1,342,058	0	1,262,405	1,262,405
Nat'l Organization on Adolescent Preg & Parenting	0	126,220	126,220	0	102,615	102,615
NEED, Inc.	0	117,187	117,187	0	122,095	122,095
Operation USA	0	3,358,054	3,358,054	0	3,208,051	3,208,051
Puerto Rican Family Institute Inc.	0	75,046	75,046	0	81,000	81,000
Recording for the Blind, Inc.	1,148,293	6,534,200	7,682,493	1,981,864	7,657,885	9,639,749
Refugee Voices	0	86,664	86,664	0	93,181	93,181
Self-Help Enterprises	0	88,205	88,205	0	43,925	43,925
Society for Young Victims, Missing Children Ctr	0	94,028	94,028	4,277	64,531	68,808
Stamp Out AIDS, Inc.	0	18,619	18,619	0	13,717	13,717
United States Jaycees	0	1,052,893	1,052,893	0	821,690	821,690
US National Committee for World Food Day	0	70,176	70,176	0	74,012	74,012
Wish With Wings, A	0	140,000	140,000	0	182,149	182,149
World Rehabilitation Fund, Inc.	32,650	2,525,460	2,558,110	56,000	2,781,280	2,837,280

Large Gifts to Arts, Culture & Humanities

Frederick P. and Sandra P. Rose Foundation
Lincoln Center
$15,000,000

H.J. and Drue Heinz Foundation
Carnegie Museum of Art
$10,000,000

Lilly Endowment, Inc.
Indianapolis Symphony Orchestra
$8,500,000

Estate of Helen Geier Flynt
Historic Deerfield Inc.
$8,000,000

Frances Lehman Loeb
Vassar College
$7,500,000

R. Crosby Kemper Jr.
Kansas City Art Institute
$6,000,000

Daniel F. and Ada L. Rice Foundation
Field Museum of Natural History
$5,000,000

Tobishima Corporation
Solomon R. Guggenheim Museum
$5,000,000

Lila Wallace-Reader's Digest Fund
National Gallery of Art
$3,000,000

Lilly Endowment, Inc.
Indiana Repertory Theatre
$2,200,000

Lila Wallace-Reader's Digest Fund
Association of Performing Arts Presenters
$2,000,000
over 2 years

EDS Corporation
Dallas Symphony Association
$2,000,000

Ford Motor Company
Metropolitan Museum of Art
$1,800,000

M.J. Murdock Charitable Trust
Oregon Museum of Science & Technology
$1,500,000

Japanese Consortium
The Freer Gallery of Art of the Smithsonian Institute
$1,500,000

Mr. & Mrs. Walter Annenberg
The Academy of Music (Philadelphia)
$1,500,000

W.K. Kellogg Foundation
Field Museum of Natural History
$1,468,000

Dallas Morning News
Dallas Symphony Association
$1,390,000

W.M. Keck Foundation
Orange County Performing Arts Center
$1,000,000

Knight Foundation of Akron Ohio and the Sun Company
Philadelphia Orchestra
$1,000,000

E. Andrew Steffer
Indianapolis Symphony Orchestra
$1,000,000

Harper Collins
Night Kitchen, New York
$1,000,000

Wells Fargo and Company
Gene Autry Western Heritage Museum (CA)
$1,000,000

Lila Wallace-Reader's Digest Fund
Mid-America Arts Alliance in Kansas City
$1,000,000

Estate of Eugenia Doll
American Ballet Theater
$1,000,000

Kresge Foundation
Metropolitan Museum of Art
$1,000,000

Campbell Soup Fund
Philadelphia Orchestra Association
$1,000,000

Gannett Foundation
Mount Rushmore National Memorial Society
$1,000,000

Daniel and Joanne S. Rose Fund
Chamber Music Society of Lincoln Center
$1,000,000

CIGNA Corporation
Philadelphia Orchestra Association
$1,000,000

Lila Wallace-Reader's Digest Fund
Dance Theater of Harlem
$1,000,000

American Express Travel Related Services
Dance Theater of Harlem
$1,000,000

Kresge Foundation
Winterthur Museum and Gardens
$1,000,000

T.T. Tsui
Art Institute of Chicago
$1,000,000

Family of the Late Charles Frederick Sarigert, Sr.
Oregon Museum of Science and Industry
$1,000,000

Notes to Giving to Arts, Culture and Humanities

1/ "NEA to Undergo Dramatic Changes," *ACA Update*, December 1990, American Council for the Arts, Page 6.

2/ "Arts Fight Back Savage Attacks by NEA Foes," *Arts Management*, Summer 1990; Vince Sthele, "National Endowment Battle Brings an Influx of Gifts to Conservative and Fundamentalist Groups, While Arts Organizations Mobilize to Fight Back," *Chronicle of Philanthropy*, July 10, 1990.

3/ David Kissinger, "The Pressure's On: Government Controversies Threaten Private Giving," *Vantage Point*, Fall 1990, American Council for the Arts, Pages 6,7.

4/ Toni Robin, "Cincinnati: A Campaign Under Fire," *UAFacts*, Summer, 1990, United Arts Funds, New York.

5/ *The Arts & Government: Questions for the Nineties*, The American Assembly, Columbia University, November 1990, New York.

6/ Judith A. Jedlicka, "The Changing Climate of Business Support," *Vantage Point*, Fall 1990, American Council for the Arts, Page 9.

7/ "Some Very Special Corporate Sponsors," *Very Special Arts*, February/March 1990, John F. Kennedy Center for the Performing Arts, Washington, D.C.

8/ Isabel Nazario, "A Multicultural Manifesto," *Bulletin*, April 1990, Association of Performing Arts Presenters, reprinted from *Artsview*, December 1989, Alliance of New York State Arts Councils.

9/ Robert Garfias, "What Do We Really Mean by Cultural Diversity? *CCFlash*, June 1990, Cultural Council Foundation, New York, reprinted from *Inside Performance*, September 1989, Association of Performing Arts Presenters.

10/ "Developing Multicultural Boards: Experiences and Opportunities," ArtTable, Inc., 1990, published as supplement to *ACA Update*, September/October, American Council for the Arts.

11/ *Opera America*, July/August, 1990, Page 11.

12/ "Trustees Boost Funding, but Deficits Still Grow," *Arts Management*, November/December 1990.

13/ "Opera America Surveys Membership on Administrative Needs," *Opera America*, July/August 1990, Page 3.

Giving to Public/Society Benefit

Giving to Public/Society Benefit 1955–1990
(Current $ vs. Inflation-Adjusted $)

($ in Billions)

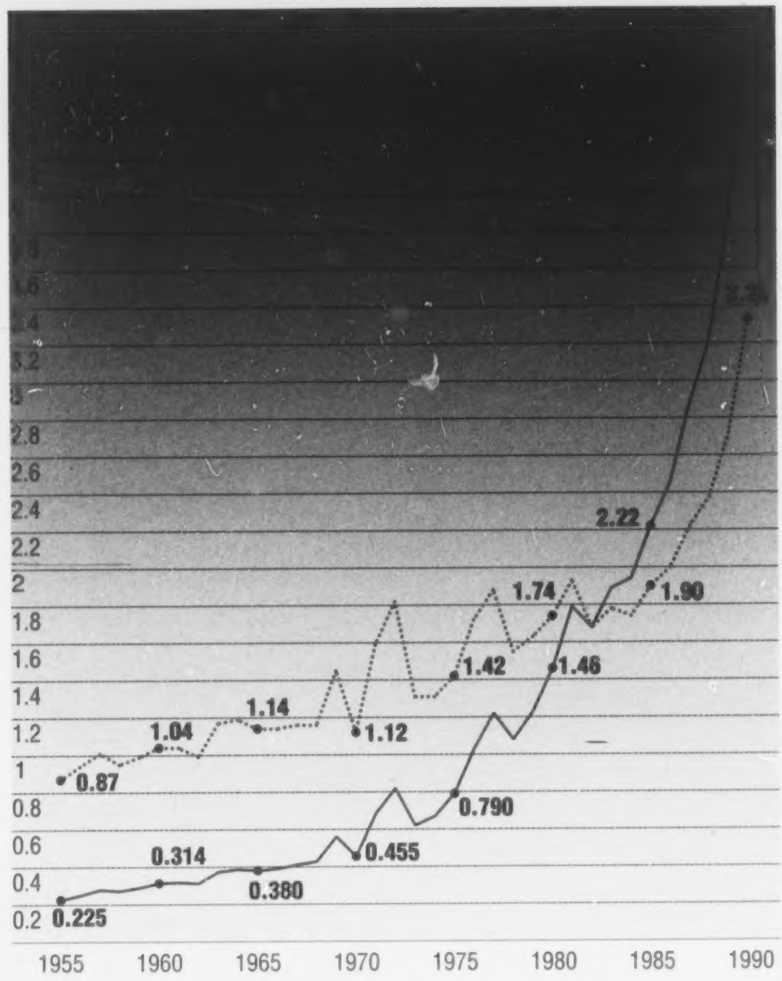


Table 29: Gifts to Public/Society Benefit ($ in Billions)

	Amount		Amount
1971	$0.68	**1981**	1.79
1972	0.82	**1982**	1.68
1973	0.62	**1983**	1.89
1974	0.67	**1984**	1.94
1975	0.79	**1985**	2.22
1976	1.03	**1986**	2.45
1977	1.22	**1987**	2.87
1978	1.08	**1988**	3.21
1979	1.23	**1989**	3.84
1980	1.46	**1990**	4.92

Philanthropic donations to Public/Society Benefit groups in 1990 reached an estimated $4.92 billion, up 28.2 percent from the revised estimate given the year before.

In inflation-adjusted dollars, the increase amounted to 22.1 percent.

The $4.92 represented four percent of total contributions during the year.

Public/Society Benefit refers to organizations active in the broad area of societal change and improvements, including civil rights and liberties, urban and rural development, reproductive rights, nonprofit management, traffic safety and transportation, and many other causes on all points of the political/social spectrum.

The estimate of giving to Public/Society Benefit is projected from a survey of leading organizations conducted by the AAFRC Trust for Philanthropy.

Financial details of 501(c)(3) Public/Society Benefit organizations appear on their Federal 990 forms, available for inspection at the IRS Freedom of Information Reading Room in Washington, D.C., and district IRS offices. Some groups may provide the forms directly.

Gifts to Surveyed Groups Jump 29 Percent in Year

Contributions to 44 Public/Society Benefit organizations surveyed by *Giving USA* reached almost $90.5 million in 1991, an increase before inflation of 28.9 percent over the $70.2 million the same groups received the year before.

Individual donations accounted for 61 percent of all gifts received by the groups. Foundations provided 19 percent, corporations seven percent, bequests three percent, and other sources, such as special benefits, ten percent.

As a proportion of total revenues, the gifts comprised almost 88 percent.

Two-thirds of the expenses incurred by the groups were for program. Ten percent were management and administrative costs, 16 percent for fund-raising, and the remaining seven percent were other costs.

Community Development Remains High on Philanthropic Agenda

Leading research institutes, foundations and corporations focused on urban and community development problems and programs in 1990. Under review were such issues as deteriorating infrastructure, especially mass transit, highways, and waste disposal systems; revitalization projects, often entailing conflict between development and preservation advocates; and flexible manufacturing.

Johns Hopkins University reported on a number of developments undertaken by its Institute for Policy Studies. These included:

- A report with recommendations on improving urban infrastructure systems.

- A three-day forum on the development of Baltimore's 27 miles of waterfront. Among the issues were "cargo versus quiche" or preservation of low- and moderate-income communities and industries employing them, versus development of high-income residential buildings; and the capacity of refurbished waterfront to attract new jobs-producing high tech industries.
- A workshop on "flexible manufacturing networks," a process that entails "the formation of service centers and other linkages among small manufacturing firms...to enable them to cope with changes in technology and shifts in markets and styles." The approach has apparently met with a high degree of success, especially for employees, in the Emilia-Romagna region around Bologna in Northern Italy.[1]

In other efforts aimed at urban development, the Lilly Endowment announced grants to explore how the foundation can best serve Indiana's Urban Enterprise Zones. The zones are geographic areas in which local businesses receive preferential tax treatment, under the assumption that the tax savings will generate private sector jobs and revitalization. The grant recipient was the Indiana Humanities Council, which convened a panel of experts to study the issue.

The Endowment also announced the appointment of a program director for community development, Charles D. Preston, to promote increased attention to the issue.

The Mellon Bank, among the nation's largest, announced grants to support affordable housing on Pittsburgh's North Side, transportation planning, and civic promotion. The funds went to the city's Neighborhood Housing Services, the Southwestern Pennsylvania Regional Planning Commission, and the Greater Pittsburgh Office for Promotion.

In announcing the grants, the bank noted that it gives neighborhood and community development projects priority consideration.

Government Improvement

Philanthropists directed attention to improving government service during the year. Two examples:

- Awards of $100,000 each from the Ford Foundation to ten outstanding government programs. Winners, selected from more than 1,500 applications, were: Alaska's effort to promote the survival of native Eskimo culture; specialized treatment of boys in California who have been sexually abused; a landfall reclamation project in Florida; a financial training program for Iowa farm families; an obstetrical care partnership in Maryland for low-income women; an unemployment prevention program for teens in Massachusetts; a project to dispense public assistance benefits through teller machines in Minnesota; the New York-New Jersey Port Authority export training program for small businesses; a medical care partnership in Virginia; and a recycling program in Seattle, Washington.

- Creation by the Chicago Community Trust of the Illinois Commission on the Future of Public Service. The 75-member Commission was created to review state and local government service, and recommend changes to improve it. Among the initial findings: minorities remain poorly represented in upper management, which remains a "white male preserve"; patronage hiring is worse in the state than elsewhere; the current hierarchical nature of government is "rigid, inefficient and nonproductive"; and training for upper management is inadequate.[2]

Table 30: Gifts to Surveyed Public/Society Benefit Organizations

Name	Total 1989	Total 1990
American Enterprise Inst for Pub Policy Research	$ 9,073,839	$11,587,875
American Institute for Economic Research	512,115	377,745
Amnesty International	19,444,759	21,329,983
Campaign for Peace and Democracy	74,489	172,084
Center for Auto Safety	487,804	470,383
Center for Rural Affairs	932,325	963,974
Center for Science in the Public Interest	2,947,158	3,713,547
Center on Budget and Policy Priorities	1,831,302	2,640,695
Concern, Inc.	92,387	116,178
Educators for Social Responsibility	666,831	541,684
Ethics and Public Policy Center	1,179,836	1,121,531
Greater Pittsburgh Commission for Women	141,366	179,861
Guatemala Human Rights Commission/USA	36,403	40,175
Illinois Justice Foundation	66,946	37,560
Indian Law Resource Center	614,558	421,342
Institute for American Values	179,656	307,827
Institute for Local Self-Reliance	357,841	412,704
International Federation for Family Life Promotion	1,217,725	591,558
International Soundex Reunion Registry	23,110	43,454
Jane Addams Peace Association, Inc.	283,007	402,363
Mutual Health Law Project	1,503,726	1,509,136
National Center for Lesbian Rights	203,898	251,578
International Center for Research on Women	298,755	603,821
National Coalition Against Censorship	256,721	284,456
National Committee on Pay Equity	297,256	247,988
National Trust for Historic Preservation	10,223,300	11,751,700
Partnership for Democracy	2,104,214	1,311,592
Peace Development Fund	1,166,354	11,541,701
Quixote Center, Inc.	1,642,696	1,107,917
Refugee Policy Group	283,471	548,021
Refugee Women in Development, Inc.	154,861	89,404
Union of Concerned Scientists	2,721,887	3,005,557

Large Gifts to Public/Society Benefit

E.I. Dupont de Nemours & Company
Wilmington Partnership Corporation
$7,000,000

Ford Foundation
Fund for the City of New York
$3,000,000
over 2 years

Ford Foundation
Police Foundation
$2,400,000
over 2 years

American Cyanamid Company
Carter Center, Atlanta, GA
$2,000,000

Ford Foundation
Local Initiatives Support Corporation
$2,000,000

Ford Foundation
Enterprise Foundation
$1,500,000

Chicago Community Trust
Illinois Facilities Fund
$1,500,000

Lilly Endowment, Inc.
Hudson Institute, Inc.
$1,500,000

Ford Foundation
RAND Corporation
$1,462,500

Charles Stewart Mott Foundation
Flint Downtown Development Authority
$1,266,908

W.K. Kellogg Foundation
National Association of Town & Townships
$1,200,000

Edna McConnell Clark Foundation
American Civil Liberties Union Foundation Inc.
$1,200,000

Alfred P. Sloan Foundation
RAND Corporation
$1,000,000

Eric A. Friedheim
National Press Club
$1,000,000

Alfred P. Sloan Foundation
ETV Endowment of South Carolina
$1,000,000

Ford Foundation
Native American Rights Fund
$1,000,000

W.K. Kellogg Foundation
City of Battle Creek
$1,000,000

Notes to Giving to Public/Society Benefit

1/ *Policy Currents*, Winter 1990, The Johns Hopkins University Institute for Policy Studies.

2/ *Excellence in Public Service: Illinois Challenge for the '90s*, Chicago Community Trust, January 1991, Chicago.

Giving to Environment/Wildlife

Giving to Environment/ Wildlife 1987–1990
(Current $ vs. Inflation-Adjusted $)

($ in Billions)

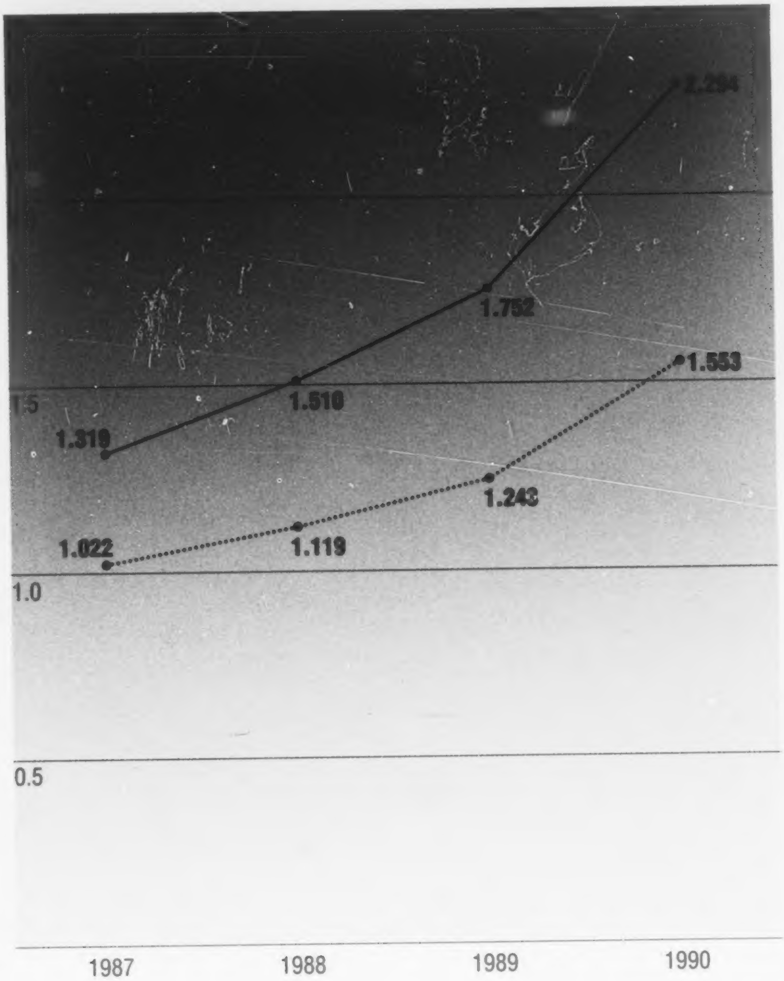


Table 31: Gifts to Environment/Wildlife ($ in Billions)

	Amount		Amount
1987	$1.319	**1989**	1.752
1988	1.510	**1990**	2.294

Giving to organizations active in environmental and wildlife protection in 1990 amounted to an estimated $2.29 billion, up almost 31 percent over the estimated $1.75 billion given the year before.

After adjusting for inflation, the increase amounted to 25 percent.

The estimated $2.32 billion accounted for 1.9 percent of total giving for the year.

The estimate of giving to environment/wildlife is projected from a survey of leading environmental groups conducted by the AAFRC Trust for Philanthropy, a survey of individual giving sponsored by Independent Sector, a survey of foundation giving by The Foundation Center, and a survey of corporate giving by The Conference Board.

The estimate, appearing for the first time in the 1991 edition of *Giving USA*, includes some gifts of land, which are donated to numerous land trusts and conservancies.

Financial details of 501(c)(3) Environment and Wildlife organizations appear on their Federal 990 forms, available for inspection at the IRS Freedom of Information Reading Room in Washington, D.C., and district IRS offices. Some groups may provide the forms directly.

Gifts to Major Environment Groups

Contributions to 30 major environmental and wildlife protection groups surveyed in 1990 amounted to more than $261 million, an increase of 30.9 percent over the gifts received by the same organizations the year before.

Individuals provided 58 percent of all gifts. Foundation grants comprised almost 22 percent, corporations almost eight percent, bequests seven percent, and other sources about five percent.

The contributions received by the groups accounted for 48.4 percent of total revenue, which reached more than $539 million during the year.

The environmental organizations reported that more than 71 percent of their expenses went for program activities. Management and administration accounted for 16 percent, fund raising 11 percent, and other expenses two percent.

One in Five Donors Support Environmental Organizations

Among the three quarters of the American population who made some philanthropic contribution in 1989, almost one out of five (17.8 percent) donated to environmental causes. And among those who provided cash or property to environmental groups, more than one out of five also volunteered for the cause, providing close to five hours of labor a week.

An analysis of the effect of philanthropic behavior on environmental organizations, prepared in 1990 by the National Center for Charitable Statistics, a program of Independent Sector, also showed:

- Among environmental contributors, the average gift to the cause was $1,091. Among all contributors, the average gift to all causes was $978.
- More women contributed to the environment than men: 53.3 percent of donors were women, 46.7 percent were men.
- The greatest number of contributors (55.3 percent) were between the ages of 25 and 44.[1]

Donors and Scholars Set World Environment Priorities

Leading foundations and corporations funded an international gathering on preservation of the world environment. In April 1990, scholars, activists, government officials, business leaders and others from numerous countries, meeting under the aegis of the American Assembly and the World Resources Institute, issued a series of recommendations on an issue they termed "fundamentally different from previous international concerns." The difference reflects the fact that success or failure rests not only with government, but with the actions of "billions of individuals...and multinational business."

Recommendations included: universal access to family planning by the end of the decade; priority for investments in education for women; altering such destructive economic incentives as "granting property titles in return for forest clearing, and below-cost timber sales"; ecologically sensitive reforestation; increasing international funding levels tenfold to about $10 billion; and revising World Bank lending policies.

Other recommendations from the Assembly included: establishment of international goals or norms on population growth, biodiversity protection, and atmospheric pollution; establishment of an International Global Environmental Service Corps for technical assistance; and tax subsidies and other methods to encourage greater private sector action.

Funding for the Assembly meeting came from Rockefeller Brothers Fund, John D. and Catherine T. MacArthur Foundation, Pew Charitable Trusts, Tinker Foundation, Overbrook Foundation, Volvo North America, Rockefeller Family Fund, Texaco and Xerox.[2]

U.S. Celebrates 20th Earth Day; Receives Major Land Gift

Other major philanthropic and nonprofit developments in the area of environmental and wildlife protection during the year included:

- Celebration of the 20th anniversary of Earth Day, the 1970 mass action often credited as the first major effort to move environmental issues from the political sidelines to the center of national public attention.
- Also celebrating its 20th anniversary was the nonprofit organiza-

tion largely responsible for creating the body of U.S. environmental law. The Natural Resources Defense Council (NRDC) began operations as a public interest law firm for the environment by renting tiny quarters in the New York Bar Association building. In a summary of its first two decades, NRDC noted that the Internal Revenue Service initially withheld tax-exempt status because of the group's litigation activities. Early support for NRDC came from the Ford Foundation.[3]

- Donation of more than 100,000 acres of wildlife refuge and historic areas to the United States government by the Richard King Mellon Foundation. The land, which includes some 93,000 acres near the Alligator River in North Carolina, was reportedly the largest gift of real estate to the government.[4]
- Inauguration of the Institute for Cooperation in Environmental Management (ICEM) in Philadelphia, Pennsylvania. The public-private partnership was established to leverage resources for multi-state issues through joint action by government, nonprofits, business, and academia, all of which are represented on the board. Initial projects include the establishment of planning councils on air pollution, coastal development, hazardous waste, and beach debris.

Growing Array of Issues Confront Environment Groups

As reflected by reports from the American Assembly and various research institutes, the array of issues identified by environment organizations in 1990 was far greater than imagined when the environmental movement began close to three decades ago (the catalyst often cited was the 1962 publication of Rachel Carson's *The Silent Spring*).

A cursory examination of the 1990 environmental press, much of which is highly sophisticated and professionally researched, provides a small sampling of salient items. These include, in addition to issues mentioned above, ancient forest preservation, toxic waste management, declining public interest in the population explosion, Third World coastal areas, the emasculation of Tibetan wildlife by China, prairie restoration, endangered plant and animal species, and monitoring and advocating public policy changes.[5]

In addition, reports from the World Resources Institute, a think tank funded by foundations, corporations and government, explored options for a shift in United States energy policy — away from dependence on imported oil, and cultivation of alternatives to gasoline. And the Surdna Foundation funded a study by the Worldwatch Institute on expanded use of public transportation.[6]

Table 32: Gifts to Surveyed Environmental/Wildlife Organizations

Name	Total 1989	Total 1990
Adirondack Council, The	$ 1,177,524	$ 1,542,079
Alliance for Environmental Education	19,350	186,083
American Cave Conservation Association	86,614	107,865
American Farmland Trust	2,715,555	5,195,295
American Forestry Association	909,210	1,315,566
American Humane Association, The	1,992,054	1,902,774
American Rivers	1,728,213	1,501,630
Animal Protection Institute	435,487	2,606,375
Animal Rights Network, Inc.	199,737	117,839
Clean Water Fund	718,898	1,606,852
Ducks Unlimited, Inc.	25,500,932	29,674,444
Earth Island Institute	1,007,396	1,025,884
Farm Sanctuary, Inc.	165,447	346,487
International Fund for Animal Welfare	3,911,778	4,554,594
Lake Michigan Federation	133,381	165,184
National Arbor Day Foundation	8,125,674	11,045,258
National Audobon Society, The	10,174,000	11,093,500
Natural Resources Defense Council	12,523,892	13,821,458
Nature Conservancy, The	48,963,000	85,527,000
New York Zoological Society	17,073,187	9,530,882
Peace Garden Project	134,890	64,602
Rainforest Alliance	254,391	798,000
Resources for the Future	2,651,295	2,947,793
Sierra Club	21,907,721	28,717,676
Sierra Club Legal Defense Fund	5,973,063	6,832,717
Soil and Water Conservation Society	387,536	389,784
Trout Unlimited	1,180,669	1,304,849
Wildlife Habitat Enhancement Council	152,000	181,900
World Resources Institute	5,239,504	6,336,014
World Wildlife Fund and The Conservation Foundation	33,464,666	42,438,001

Large Gifts to Environment/Wildlife

Lila Wallace-Reader's Digest Fund
New York City Parks Foundation
$6,300,000

Freeport-McMoran Inc.
Audubon Institute
$5,000,000

General Electric Company
National Audubon Society
$3,000,000

Indianapolis Foundation
Indianapolis Zoological Society
$1,200,000

Lilly Endowment, Inc.
Indianapolis Zoological Society
$1,200,000

Richard King Mellon Foundation
United States Government
$21,000,000
property value

Notes to Giving to Environment/Wildlife

1/ National Center for Charitable Statistics, "A Profile of Giving and Volunteering to Environmental Causes and a National Profile of Environmental Organizations," 1990, Independent Sector, Washington, D.C.

2/ *Preserving the Global Environment: The Challenge of Shared Leadership*, American Assembly, April 19-22, 1990, Columbia University, New York.

3/ Anne Witte Garland, *Twenty Years of Defending the Environment*, Natural Resources Defense Council, 1990, New York.

4/ Bruce Millar, "U.S. to Get 100,000 Acres From Mellon Foundation," *Chronicle of Philanthropy*, July 10, 1990.

5/ See, for instance, copies of *The Amicus Journal, Nature Conservancy, Audubon, Defenders, Greenpeace, Worldwatch*, and numerous other publications issued by environmental organizations.

6/ James J. MacKenzie, "Reducing U.S. Reliance on Imported Oil: An Assessment of Alternative Transportation Fuels," World Resources Institute, October 1990, Washington, D.C. Marcia D. Lowe, "Rethinking Urban Transport," State of the World 1991, Worldwatch Institute, 1991, Washington, D.C.

Giving to International Affairs 1987–1990
(Current $ vs. Inflation-Adjusted $)

($ in Billions)

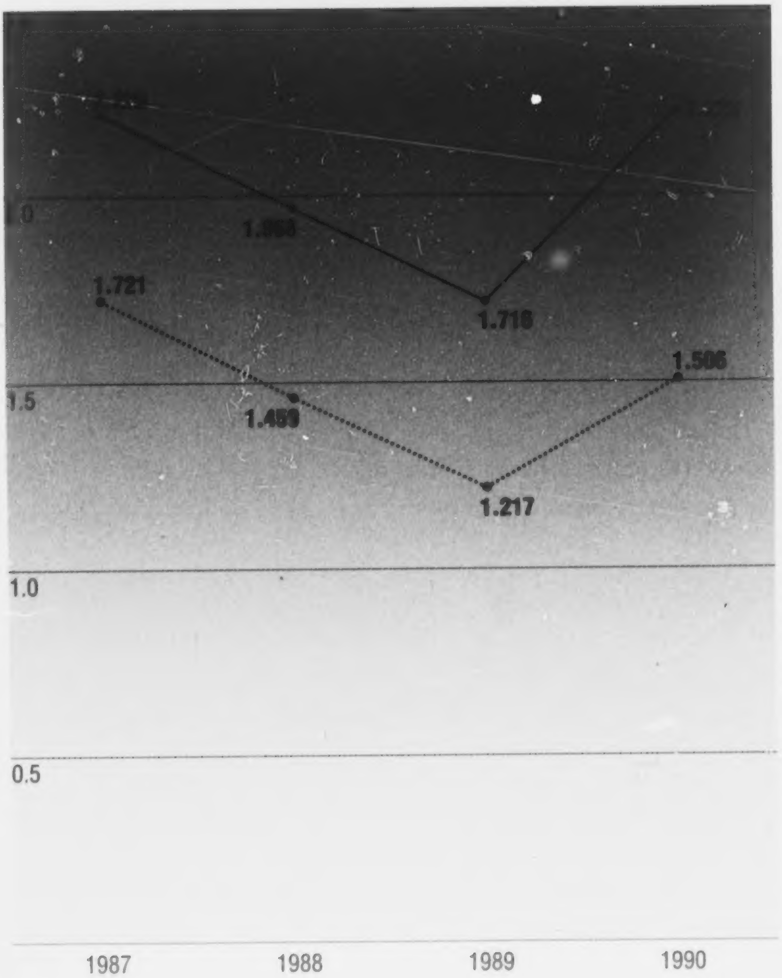


Table 33: Gifts to International Affairs ($ in Billions)

	Amount		Amount
1987	$2.220	**1989**	1.716
1988	1.968	**1990**	2.225

Giving to organizations providing most of their services outside the United States, and to projects on international peace and security in 1990, amounted to an estimated $2.23 billion, an increase of 29.7 percent over the estimated $1.71 billion received the year before.

After adjusting for inflation, the increase amounted to 23.8 percent.

The $2.23 accounted for 1.8 percent of total giving during the year.

The estimate of giving to International Affairs, appearing in *Giving USA* for the first time, is projected from a survey of organizations conducted by the AAFRC Trust for Philanthropy, as well as data supplied by other leading research organizations.

Financial details of 501(c)(3) international service and foreign affairs organizations appear on their Federal 990 forms, available for inspection at the IRS Freedom of Information Reading Room in Washington, D.C., and district IRS offices. Some groups may provide the forms directly.

Seek New Approaches to World Governance, Law, and Peace

Projects to cultivate new approaches to governance at the United Nations, the study of international law, and arms control received philanthropic attention in 1990.

In September, the Ford Foundation and the Dag Hammerskjold Foundation released a report recommending sweeping administrative changes at the United Nations to improve that body's governing capacity.

Most of the recommendations center on the office of the UN Secretary General. They include limiting the position to one term of seven years, and eliminating the campaigning that goes on for the office. These reforms, the report said, would free the office from much of the political pressure now inhibiting its efficacy.[1]

In November, Ford announced $3.8 million in grants to promote the study of public international law. The grants will fund internships and fellowships at various American law schools, partly to attract more students and scholars to the the field.

And in December, the foundation announced $3.6 million in grants to 22 organizations exploring regional and international peacekeeping and arms control methods. The grants, awarded to institutions in twelve countries, will fund studies on naval arms control, U.S. and Soviet policies, and regional control approaches in Asia and the Middle East.

In other developments pertaining to international involvement, the U.S. Committee for UNICEF (United Nations International Children's Fund) announced new members, including Jennifer Rockefeller Nolan and Henry Luce III.

U.S. Grantmakers Provide Advice As Well As Funds to Eastern Europe

Burgeoning experiments with market

economies in Eastern Europe, following the collapse of traditional Communist Party government controls, spurred both financial aid and policy advice from U.S. foundations during 1990. Grantmaker activity in this area reflected heightened American interest in the development of philanthropy and private voluntary organizations throughout the world. (Related information appears in the chapters State of the Philanthropic Sector, Giving to Religion, and Philanthropy Worldwide.)

Examples of foundation involvement included:

- The Ford Foundation's two-year grant of $400,000 to the Foundation for the Development of Polish Agriculture (FDPA), a nonprofit organization seeking to strengthen private farming. The grant will help train FDPA's staff in business skills including banking and trading; technical skills such as animal management, crop protection and environmental controls; and collaborative research.

  FDPA was established in 1988 partly through grants from Ford and the Rockefeller Brothers Fund, after six years of negotiations with the previous Polish government. Examples of FDPA's activities include coordinating $60 million in agricultural aid from the European Community, importing high protein swine feed, and exporting hams and tomatoes to the United States and Austria.

  In a related development, the Ford Foundation announced a $6 million expansion of its grants program targeted to the Soviet Union and Hungary in addition to Poland. Funded projects will deal with legal reform and economic policymaking.[2]

- The Pew Charitable Trusts' participation in "Project Hungary," an effort by the Hudson Institute to develop economic blueprints for that country on private ownership, taxation, labor law, social welfare, and other issues. The blueprints are expected to evolve from deliberations of American and Hungarian economists brought together by Hudson, a conservative nonprofit think tank founded by Herman Kahn.

  At the project's first meeting, most of the Hungarian economists were associated with the Free Democratic Party, "whose constituency is mostly the wealthiest Hungarians," according to one news report. Other meetings will include representatives of Hungary's small businesses. Sharing the costs of the project with the Hudson Institute are Indiana University and the East-West Forum.

  According to a Hudson Institute report, the prime ministers of Latvia, Estonia and Lithuania requested a similar effort from Hudson for their respective countries.[3]

- The $1 million grant from the Florence and John Schumann Foundation, a relatively small, family-controlled grantmaker, for the establishment of a European studies center in Prague, Czechoslovakia, under the auspices of the Institute for East West Security Studies (IEWSS). The IEWSS itself is funded by large U.S. foundations and corporations.

  Opened in November, 1990, at Prague's Stirin Castle, the center fosters cooperative regional efforts on policy-making, use of indigenous resources, and technical assistance. A Schumann Foundation release noted that the center reflects the view of both the Czech government and the IEWSS "that what is now urgently needed in post-Communist East Central Europe is a sustained, dynamic program of intellectual and practical assistance to the forces of change working to create a new European order of just and civil societies under the rule of law."

  The 10-year-old IEWSS is governed by a 45-member board of directors including European, Soviet and American scholars, policy makers and business people. It receives funds from the Ford, Rockefeller, and John D. and Catherine T. MacArthur Foundations, The Rockefeller Brothers Fund, Pepsico, Inc. and Cargill, Inc.

- The W.K. Kellogg Foundation's project to acquaint Soviet farmers with American agricultural methods. During the year, 15 Soviet farm directors, "communicators" (akin to U.S. farm extension workers), and administrators toured farms and state farm bureaus in Michigan and Iowa, observing such methods as no-till planting (whereby seeds are buried without plowing). Two major problems of Soviet agriculture, according to the visitors, are inefficiency due to very large farms, and a short growing season owing to weather conditions. The visits followed a trip to the USSR by Kellogg Foundation staff the year before.

  In a similar development, representatives from the 4-H Club visited the USSR at the request of the Soviet government in an effort to exchange information in the area of youth development. 4-H is a project of the Cooperative Extension Service of State Land Grant Universities and the U.S. Department of Agriculture.[4]

- Provision of technical assistance to several East European countries by Council on Foundation personnel and others. Louis Knowles, director of the Council's international program, offered administrative advice at a Budapest seminar sponsored by the Hungarian Federation of Foundations. A team of foundation executives and lawyers explained nonprofit law, regulations, ethics and disclosure to leaders in Czechoslovakia. The team was headed by Colin Campbell, president of the Rockefeller Brothers Fund.[5]

- Organization of a seminar by the American Association of Fund-Raising Counsel at the request of the U.S.S.R. Institute of State and the Law, to explore mechanisms necessary to spur philanthropic giving and the establishment of nonprofit organizations.

Overseas Highlights

In other developments, the Charles Stewart Mott Foundation's efforts during the past few years to promote the establishment of community trusts in Great Britain, based on the American concept of community foundations, has led to a "dramatic growth of this form of philanthropy," according to Elizabeth Boris, vice president for research at the Council on Foundations.

Dr. Boris added that among U.S. corporate donors active overseas, the Levi-Strauss Company of California has established a reputation for extensive involvement in countries where it has located its plants.

Table 34: Gifts to Surveyed International Affairs Organizations

Name	Total 1989	Total 1990
ACCION International	$ 566,773	$ 874,794
Africare, Inc.	7,209,688	11,532,521
American Jewish World Service	2,006,561	2,045,887
CARE	32,215,000	32,237,000
Children International	22,917,480	29,246,767
Chol-Chol Foundation for Human Development, The	137,365	125,206
First Nations Financial Project	984,376	1,284,949
International Service Agencies	11,305,292	9,718,899
Lutheran World Relief	20,214,725	48,243,283
Mercy Corps International	1,945,893	1,834,482
OXFAM-AMERICA, Inc.	10,198,146	11,542,830
Plan International USA, Inc.	26,412,378	28,216,169
Save Lebanon, Inc.	85,706	89,500
TRANSAFRICA Forum	281,365	291,492
United States Committee for UNICEF	20,965,000	20,869,000
Veterans for Peace, Inc.	39,172	157,889
Volunteers for Peace, Inc.	47,707	71,737

Large Gifts to International Affairs

Silicon Graphics Inc.	National Research Council of Canada	$1,700,000
W.K. Kellogg Foundation	South African Institute of Race Relations	$1,207,500
Ford Foundation	United Nations Association of the United States	$1,200,000

Notes to Giving to International Affairs

1/ Brian Urquhart and Erskine Childress, *A World in Need of Leadership: Tomorrow's United Nations*, 1990, Dag Hammarskjold Foundation, Sweden, and Ford Foundation, New York, Pages 10, 30.

2/ "Farming, Free Markets, and Philanthropy: Foundation for the Development of Polish Agriculture," *The Ford Foundation Letter*, Spring 1990, Pages 2-6.

3/ *Hudson Institute Report & Prospectus/ 30 Years: 1961-1991*, Hudson Institute, 1990, Indianapolis, Page 8; Louis Uchitelle, "U.S. Foundations Seek an East Bloc Role," *New York Times*, January 15, 1990.

4/ "Foundation Hosts First Soviet Agricultural Exchange," *International Journal of the W.K. Kellogg Foundation*, Spring/Summer 1990, Page 5; "4-H in Red Square," *National 4-H Council Quarterly*, Summer 1990, Page 8.

5/ *Council Columns*, January 15, 1991, Page 2, Council on Foundations, Washington, D.C.

State Laws Regulating Charitable Solicitations

State Laws Regulating Charitable Solicitations*

State/ Regulatory Agency	Charitable Organizations				Paid Solicitors	Fund-Raising Counsel
	Registration or Licensing Requirements	Reporting Dates and Requirements	Monetary Exemptions	Solicitation Disclosure Requirements	Registration/ Licensing and Bonding Requirements	Registration/ Licensing and Bonding Requirements
ALABAMA Attorney General Consumer Protection Div. 11 South Union Street Montgomery, AL 36130 205-242-7334	Registration requested (not presently required by law).	Information provided should be updated annually.	None	Solicitors must disclose name, professional status, % of funds going to organization.	Registration requested (not required by law).	Registration requested (not required by law).
ALASKA Attorney General Dept. of Law 1301 W. 4th Avenue Anchorage, AK 99501 907-276-3550	None	None	None	None	None	None
ARIZONA Secretary of State 1700 West Washington 7th Floor Phoenix, AZ 85007 602-542-4285	Registration	None	None	None	None	None
Comment: Legislation introduced in 1991.						
ARKANSAS Secretary of State Trademarks Department Little Rock, AR 72201 501-682-1010	Registration	Financial report due March 31 or within 90 days after close of fiscal year.*	Maximum proceeds of $1,000, if all soliciting is done by volunteers.	Solicitors must disclose % of gross proceeds allocated to charity.	$50 registration fee and $5,000 bond. $10 registration for individuals employed by a paid solicitor.	$50 registration fee and $5,000 bond.

* As of May 31, 1991

CALIFORNIA Registry of Charitable Trusts P.O. Box 903447 Sacramento, CA 94203-4470 916-445-2021	One time registration; no fee. However, over 200 cities and counties also have solicitation ordinances.	Financial report due same time as Form 990, 4½ months after end of accounting period.	Maximum proceeds of $25,000 or less, report required once every ten years. Other exemptions include: govt. agencies, religious corporations, schools, hospitals and PAC's.	"Solicitation or Sale for Charitable Purpose Card" must be shown prior to any solicitation. Solicitors must make oral and written disclosures as required by CA Bus. & Prof. Code section 17510.3.	Annual registration. $200 fee for commercial fund raisers who receive and control funds. No bond.	None
COLORADO Secretary of State 1560 Broadway, 2nd Floor Denver, CO 80202 303-894-2200	File solicitation notice prior to campaign using paid solicitor.	Campaign financial report required within 90 days of close of campaign.	None	Paid solicitors must disclose name, address & telephone number of solicitation firm, if contribution is not tax-deductible, that solicitor is paid. Telephone solicitor must disclose address & telephone number from which solicitation is being made. See statute for more details.	None	None
CONNECTICUT Attorney General Public Charities Unit 55 Elm Street Hartford, CT 06106 203-566-5836	$20 one-time initial registration and $25 annual report fee.	Financial report due within 5 months of close of fiscal year. Independent CPA audit required if gross revenue less government grants and fees exceeds $100,000.*	Maximum proceeds of $25,000 if solicitors are not paid primarily to solicit.	Paid non-employee solicitors must disclose name of the soliciting firm, that firm is paid to solicit.	Registration and $20,000 bond. Must file with Department a copy of contracts with charitable organizations.	No bond. Counsel must file with Department a copy of contracts with charitable organizations.

Comment: Legislation introduced in 1991.

Continued

State/ Regulatory Agency	Charitable Organizations				Paid Solicitors	Fund-Raising Counsel
	Registration or Licensing Requirements	Reporting Dates and Requirements	Monetary Exemptions	Solicitation Disclosure Requirements	Registration/ Licensing and Bonding Requirements	Registration/ Licensing and Bonding Requirements
DELAWARE Attorney General Civil Division The Wilmington Tower Wilmington, DE 19899 302-571-2528	None	None	None	None	None	None
Comment: Legislation may be introduced in 1991.						
DISTRICT OF COLUMBIA Dept. of Consumer & Regulatory Affairs 614 H Street NW Washington, DC 20001 202-727-7086	Licensing is $80 per year.	Financial report due within 30 days after end of licensing period and 30 days after a demand by the mayor.	Maximum proceeds of $1,500 if all soliciting is done by volunteers.	Solicitor must present to prospective donor a solicitation information card issued by Department.	None	None
FLORIDA Department of Agriculture Division of Consumer Services Mayo Building Tallahassee, FL 32399 904-488-2221	Annual registration; fees range from $50 to $100 based on receipts. Fees waived if proceeds are less than $5,000.	Financial report or Form 990 to accompany registration, on or before 15th day of 5th month after end of fiscal year, or by date of federal filing extension.	Maximum proceeds of $25,000 if fund raising is done by volunteers, others and if no professional fund raiser is engaged.	Solicitor must disclose name, location, purpose of organization, and upon request, amount of contribution which may be deducted and how to obtain further information. Statement required on written solicitations.	$200 registration fee and $50,000 bond.	$200 registration fee.

GEORGIA Secretary of State Business Services and Regulation 2 Martin Luther King Jr. Drive Suite 802-West Tower Atlanta, GA 30334 404-656-4910	Annual registration.	Financial report must be verified by independent CPA for proceeds over $50,000. Annual report due on registration renewal date.	Maximum proceeds of $15,000. Also religious and non-profit educational groups; civic and fraternal groups whose solicitations are confined to members; certain hunting and fishing groups.	Organization must disclose to donor names of solicitor and organization. If telephone solicitation, the location of the caller; that full description of charitable program & financial statement are available upon request. Failure to disclose that "a significant % of funds do not go to charitable purpose" may be considered unfair and deceptive practice.	Registration and $10,000 bond.	Registration if counsel has custody of funds. No bond.
HAWAII Dept. of Commerce & Consumer Affairs P.O. Box 40 Honolulu, HI 96810 808-548-5319	Annual registration.	Financial report due with registration statement.	Maximum proceeds of $4,000 if all soliciting done by volunteers.	Solicitor must furnish authorization on request.	$50 registration fee and $5,000 bond.	$50 registration fee and $5,000 bond.
IDAHO Attorney General Business Regulation Division Statehouse Room 210 Boise, ID 83720 208-334-2400	None	None	None	None	None	None

Continued

State/ Regulatory Agency	Charitable Organizations				Paid Solicitors	Fund-Raising Counsel
	Registration or Licensing Requirements	Reporting Dates and Requirements	Monetary Exemptions	Solicitation Disclosure Requirements	Registration/ Licensing and Bonding Requirements	Registration/ Licensing and Bonding Requirements
ILLINOIS Attorney General- Charitable Trust Div. 100 West Randolph 12th Floor Chicago, IL 60601-3175 312-814-2595	One-time registration. Religious organizations also required to register, but may apply for exemption.	Financial report due within 6 months after end of fiscal year. Form 990 accepted but must be accompanied by supplemental form. CPA opinion must accompany report if revenues exceed $50,000, or if professional solicitor is engaged.	Maximum proceeds of $4,000, if all soliciting is done by volunteers.	None	Registration and $5,000 bond.	Registration and $5,000 bond.
Comment: Legislation introduced in 1991.						
INDIANA Attorney General Consumer Protection Div. 219 State House Indianapolis, IN 46204-2794 317-232-6331	Register with the Department of Revenue, Not-for-Profit Division, 317-232-2188.	None	None	Name of charitable organization, that solicitor is professional and is paid to solicit.	$50 registration fee.	$50 registration fee.
IOWA Attorney General Consumer Protection Div. 1300 East Walnut Hoover State Off. Bldg. Des Moines, IA 50319 515-281-5926	None	None	None	Charity's financial information must be provided upon request.	Registration permit for "Professional commercial fund-raiser."	None

KANSAS Secretary of State Capitol Bldg., 2nd Floor Topeka, KS 66612 913-296-3751	Charitable solicitation license issued upon receipt of registration; $20 fee.	Financial report due within 6 months of close of fiscal year.	Maximum proceeds of $10,000, if all soliciting is done by volunteers and others.	Name, address & telephone number of charity and state registration number, that annual financial report is filed with Secretary of State. Professional solicitors must state license number.	Registration, file annual report. Receive license. $5,000 bond.	Registration, file annual report. $5,000 bond.
KENTUCKY Attorney General Division of Consumer Protection Frankfort, KY 40601 502-564-2200	Registration if required to file Form 990.	None	None	Opinion of Attorney General: Solicitors not employed by the charitable organization must disclose % of proceeds allocated to charity if so requested by solicitee.	Registration	Registration
LOUISIANA Attorney General Consumer Protection Div. P.O. Box 94005 Baton Rouge, LA 70804 504-342-7373	Registration	None	None	None	Registration	None
MAINE Dept. of Professional & Financial Regulation Station #35 Augusta, ME 04333 207-582-8700	$25 annual registration fee.	Financial report must be filed with commissioner at the same time as the annual registration. If more than $30,000 raised, must be audited by independent CPA.	Maximum proceeds of $10,000 received from 10 persons or fewer in unsolicited funds by volunteers, and no assets are paid to officers or members.	Solicitors and professional solicitors must disclose the name and address of charitable organization and of professional fund raiser respectively. Professional solicitor must state that s/he "is a professional charitable fund raiser."	$100 registration fee and $10,000 bond.	$100 registration fee and $10,000 bond.

Continued

State/ Regulatory Agency	Charitable Organizations				Paid Solicitors	Fund-Raising Counsel
	Registration or Licensing Requirements	Reporting Dates and Requirements	Monetary Exemptions	Solicitation Disclosure Requirements	Registration/ Licensing and Bonding Requirements	Registration/ Licensing and Bonding Requirements
MARYLAND Secretary of State State House Annapolis, MD 21401 301-974-5534	No fee if proceeds are less than $25,000. Annual Fee: $50-$200, depending on proceeds.	Financial report due within six months of end of most recently completed fiscal year. If proceeds are in excess of $250,000, audit is required by independent CPA; accountants review if gross income from contributions equals or exceeds $100,000, but does not exceed $250,000.	Exemption if proceeds are less than $25,000, if professional solicitor not engaged.	Written solicitations must state that documents and information under the Maryland charitable organizations laws can be obtained from the Secretary of State.	$200 registration fee for professional solicitors. $25,000 bond. Solicitors employed by professional solicitors are required to register through professional solicitor.	$100 registration fee. No bond.

Comment: Legislation introduced in 1991.

MASSACHUSETTS Attorney General Division of Public Charities One Ashburton Place Boston, MA 02108 617-727-2200	Annual registration fee for charities is $25, $10 additional fee if charity solicits.	Organizations receiving $100,000 to $250,000 annually must file a CPA review report or else an audited financial statement. If gross income exceeds $250,000, the organization must file an audited financial statement. Form PC due on same date as Form 990 or 990PF including extensions. For organizations not filing 990 or 990PF, form PC due on 15th day of the 5th month after the close of fiscal year.	No charitable solicitation certificate requirement for religious organizations & for organizations raising $5,000 or less, if all fund raising is done by volunteers.	Solicitor must disclose name of organization, that s/he is a paid solicitor, what funds will be used for. If the solicitation is for advertising, the geographic circulation of publication must be disclosed. Requirement of disclosure of % of gross receipts allocated to charity not enforced.	$10 registration fee, $10,000 bond for solicitors and commercial coventurers.	$10 registration fee. No bond, unless counsel is "commercial coventurer."
MICHIGAN Attorney General Charitable Trust Section P.O. Box 30214 Lansing, MI 48909 517-373-1152	Annual licensing.	Financial report due within approximately 6 months of end of fiscal year. CPA audit required where public support is at least $100,000.	Maximum proceeds of $8,000 if all soliciting is done by volunteers and annual report is given to contributors.	None	Licensing and $10,000 bond.	Licensing and $10,000 bond.

Comment: Legislation introduced in 1991.

Continued

State/ Regulatory Agency	Charitable Organizations				Paid Solicitors	Fund-Raising Counsel
	Registration or Licensing Requirements	Reporting Dates and Requirements	Monetary Exemptions	Solicitation Disclosure Requirements	Registration/ Licensing and Bonding Requirements	Registration/ Licensing and Bonding Requirements
MINNESOTA Attorney General Charities Division 340 Bremer Tower 7th Place & Minnesota St. St. Paul, MN 55101 612-297-4613	$25 annual registration.	Within 6 months of close of fiscal year. 3 months extension permitted if requested in writing. Annual report, financial statement, and copy of Form 990. (990 may usually be filed in place of financial statement). Audit required if public contributions exceed $100,000.*	Maximum proceeds of $25,000, if all soliciting is done by volunteers. Other exemptions include religious and educational institutions.	Disclosures must be made prior to request for contribution. Solicitor must disclose identity of charity, tax deductibility of contribution, description of charitable program, name, that s/he is a professional fund raiser.	$200 registration fee, $20,000 bond if fund raiser has custody of funds.	$200 registration fee. No bond.
MISSISSIPPI Attorney General Carroll Gartin Justice Bldg. P.O. Box 220 Jackson, MS 39205-0220 601-359-3680	$50 annual registration.	By June 30 or 6 months after end of fiscal year. Financial statement must be verified by independent CPA if proceeds exceed $50,000.	Maximum proceeds of $4,000. Other exemptions include religious groups and educational groups soliciting within their own membership.	None	Registration and $25,000 bond.	Registration and $25,000 bond.

MISSOURI Attorney General P.O. Box 899 Jefferson City, MO 65102 314-751-8769	$15 annual registration. Late fee for filing the annual report is $25.	Annual report due within 75 days of close of organization's fiscal year. Report must contain % of proceeds used for fund raising the previous year.	Maximum proceeds of $10,000.	Solicitor must disclose that s/he is a professional fund raiser and name of charitable organization.	$50 registration fee.	None
MONTANA Secretary of State Room 225 Capitol Station Helena, MT 59620 406-444-3665	None	None	None	None	None	None
NEBRASKA Secretary of State 2300 State Capitol Lincoln, NE 68509 402-471-2554	For out of state charities certificate granted upon filing of articles of incorporation & by-laws with Secretary of State.	Financial report due six months after close of fiscal year. Can file Form 990 in lieu of auditor's report.	None	Solicitor must show certificate, and issue receipts for donations of more than $2.00.	None	None
Comment: Legislation introduced in 1991.						
NEVADA Secretary of State Capitol Complex Carson City, NV 89710 702-687-5203	Foreign non-profit corporation must qualify before doing business in Nevada.	Financial report due by July 1.	None	None	None	None

Continued

State/ Regulatory Agency	**Charitable Organizations**				**Paid Solicitors**	**Fund-Raising Counsel**
	Registration or Licensing Requirements	**Reporting Dates and Requirements**	**Monetary Exemptions**	**Solicitation Disclosure Requirements**	**Registration/ Licensing and Bonding Requirements**	**Registration/ Licensing and Bonding Requirements**
NEW HAMPSHIRE Attorney General Charitable Trust Div. State House Annex 25 Capitol Street Concord, NH 03301 603-271-3591	$25 one-time registration fee; $50 annual reporting fee.	Financial report due 4 months 15 days after close of fiscal or calendar year.*	None	Solicitor must disclose name, that s/he is a paid solicitor.	$75 Registration fee and $10,000 bond.	$75 Registration fee and $10,000 bond.
NEW JERSEY Charities Registration Section 1207 Raymond Blvd. Newark, NJ 07102 201-648-4002	Registration**	Financial report due within 6 months after close of fiscal or calendar year.	Maximum proceeds of $10,000 if all fund raising is done by volunteers.	Telephone solicitors must disclose name and address of organization; whether fund-raiser is paid or volunteer.	$50 registration fee and $10,000 bond. $10 registration for individuals working for paid solicitor.	$50 registration fee and $10,000 bond.
Comment: Legislation may be introduced in 1991.						
NEW MEXICO Office of the Attorney General Charitable Organization Registry P.O. Drawer 1508 Santa Fe, NM 87504-1508 505-827-6000	Registration, no fee.	Financial report due within 75 days of the close of fiscal year. Report must disclose % of funds solicited spent on fund raising.	Maximum proceeds of $2,500. Religious organizations and educational institutions.	Solicitor must disclose that s/he is a professional fund raiser on behalf of organization, state % to go to charity upon request. No disclosure requirements for written solicitations.	None. Some municipalities have bonding requirements.	None

NEW YORK Office of Charities Registration Department of State 162 Washington Avenue Albany, NY 12231 518-474-3820	$25 one-time registration fee. Annual report filing fees range from $0 to $25. Also, not-for-profit corporations and others holding or administering property for charitable purposes must register with the NY Charities Bureau of the Attorney General's Office, 120 Broadway, New York, NY 10271, 212-341-2428.	Financial report due within 135 days after close of organization's fiscal year. Where receipts are in excess of $150,000 for preceding year, report must be accompanied by opinion signed by independent CPA. Accountant's "review report" required where receipts are between $75,000 and $150,000. Unaudited financial report required where receipts are below $75,000. In all cases copies of the filed Form 990 must also be submitted. Also, annual financial report must be filed with Attorney General's Office within 6 months of end of fiscal year if proceeds exceed $25,000; fees range from $25 to $1,500.	Maximum proceeds of $25,000 in contributions if all fund raising is done by volunteers or charity employees.	Solicitations must state that a copy of the latest annual report may be obtained from the organization or from the Office of Charities Registration, Department of State, 162 Washington Avenue, Albany, NY 12231. This disclosure must be placed conspicuously in the material with print no smaller than 10 point bold face type or, alternatively, no smaller than the size of print used for the most number of words in the statement.	$800 registration fee, $10,000 bond for professional solicitors; $80 registration fee for individual professional solicitors.	$800 registration fee. No bond.

Continued

State/ Regulatory Agency	Charitable Organizations				Paid Solicitors	Fund-Raising Counsel
	Registration or Licensing Requirements	Reporting Dates and Requirements	Monetary Exemptions	Solicitation Disclosure Requirements	Registration/ Licensing and Bonding Requirements	Registration/ Licensing and Bonding Requirements
NORTH CAROLINA Solicitation Licensing Branch 701 Balbour Drive Raleigh, NC 27603 919-733-4510	$25-$100 registration fee based on receipts.	Financial statements by independent CPA required if gross receipts are over $250,000. If under $100,000 report by independent CPA.	Maximum proceeds of $10,000 and does not employ a professional solicitor.	Professional solicitors must disclose name, professional status.	$100 licensing fee and $20,000 bond.	$100 licensing fee and $20,000 bond. Can request bond waiver if counsel does not handle funds and signs statement to that effect.
NORTH DAKOTA Secretary of State State Capitol Bldg. Bismarck, ND 58505 701-224-2905	$10 annual registration fee.	Financial report due within 60 days after close of fiscal or calendar year.	None	None	$100 registration fee.	$100 registration fee.
OHIO Attorney General Charitable Foundation Section State Office Tower 30 East Broad Street 15th Floor Columbus, OH 43266-0410 614-466-4462	Registration for out-of-state charities and Ohio organizations not already registered under the State's Trust act. $50-$200 fee, depending upon amount of contributions received in-state.	Financial report due 15th day of the fifth month following close of fiscal year.	$25,000 or less.	Name and city of charity; if not a 501 (c) (3) organization, charitable purpose of appeal.	Registration, $25,000 bond and $200 fee. File solicitation notice prior to campaign.	Registration. $25,000 bond and $200 fee only for counsel with custody of funds.

Comment: New law effective November 7, 1990.

OKLAHOMA Income Tax Division Oklahoma Tax Commission 2501 Lincoln Blvd. Oklahoma City, OK 73194-0005 405-521-4298	$15 annual registration fee.	Financial report due within 90 days of end of fiscal or calendar year.	Maximum proceeds of $10,000.	Receipts must be given in duplicate for contributions over $2. Annual report may be obtained from the Oklahoma Tax Commission.	Registration and $2,500 bond.	None
Comment: A 10% limit to fund-raisers may be unconstitutional.						
OREGON Attorney General Administrator of Charitable Trusts 1515 S.W. 5th Avenue Suite 410 Portland, OR 97201 503-229-5548	None; fee to accompany annual financial report.	Within 4 months and 15 days of close of calendar or fiscal year.*	Maximum proceeds of $5,000.	Solicitor must disclose professional status; within 10 days of solicitation, must disclose in writing the % allocated to charity.	Registration	None
Comment: Not enforcing oral disclosure of % to go to charity. Legislation introduced in 1991.						
PENNSYLVANIA Dept. of State Bureau of Charitable Organizations Room 308, North Office Bldg. Harrisburg, PA 17120 717-783-1720	Annual registration; fee scale $15-$100 depending upon revenues.	File within 135 days of end of fiscal year. Annual financial statement and Form 990; reviewed statement for organizations receiving $25,000-$100,000; audited statement for organizations receiving $100,000 and more.	None; organizations raising less than $25,000 file short-form registration.	Name of solicitor and charity, that professional solicitor is paid, and how donations will be used. Printed solicitations must contain the following statment: "A copy of the official registration and financial information may be obtained from the Pennsylvania Department of State by calling toll free, within Pennsylvania, 800-732-0999. Registration does not imply endorsement."	$100 registration fee and $25,000 bond.	$100 registration fee. No bond.
Comment: New law effective February 17, 1991.						

Continued

RHODE ISLAND Dept. of Business Regulations Providence, RI 02903 401-277-3048	$75 annual registration fee.	Financial report due within 90 days after end of fiscal year, audited by ndependent CPA. Where proceeds are less than $100,000, no audit required.	Maximum proceeds of $3,000, if all soliciting done by volunteers.	Solicitor must show ID card for each solicitation; card must contain name and address of organization, purpose for which contribution is solicited, tax exempt status, % of contribution tax deductible.	$100 registration fee and $10,000 bond.	$100 registration fee and $10,000 bond.
Comment: % limit to fund raisers may be enforced. No more than 50% of solicited funds allocated to expenses, of which a maximum of 25% may go to professional solicitor, unless higher authorized.						
SOUTH CAROLINA Secretary of State Dir. of Public Charities P.O. Box 11350 Columbia, SC 29211 803-734-2169	$50 annual registration permit.	Within 6 months of the close of the fiscal year.*	Maximum proceeds of $2,000 for SC organizations only.	None	Registration and $5,000 bond.	Registration and $5,000 bond.
Comment: Only "reasonable percentage " of funds raised may be allocated to professional solicitor.						
SOUTH DAKOTA Attorney General State Capitol Pierre, SD 57501-5070 605-773-4400	None	None	None	None	Telephone solicitors must register, file $10,000 or $20,000 bond, depending on type of services provided. Financial report due 90 days after campaign.	None

TENNESSEE Secretary of State James K. Polk Bldg. Suite 500 Nashville, TN 37243-0308 615-741-2555	Annual registration; fees range from $50 to $200.	File post-campaign financial reports. Annual financial report should be audited by independent CPA or accompanied by Form 990. No audit required if proceeds do not exceed $10,000.	Maximum proceeds of $5,000.	Identification must be presented upon demand. Also disclosure of professional status, percent that the professional solicitor receives, and that financial records are on file with Secretary of State's office and are available to the public.	$1,000 annual registration fee and $10,000 bond.	$1,000 annual registration fee and $10,000 bond.
Comment: Legislation introduced in 1991; no drastic changes expected.						
TEXAS Attorney General Charitable Trust Section P.O. Box 12548 Austin, TX 78711 512-463-2018	One time $7 registration fee. One time registration with the Attorney General for persons soliciting for non-governmental "law enforcement organizations" only.	None	None	Name, address of solicitor, or law enforcement organization, purpose for which funds are solicited.	One-time registration for solicitors of non-governmental "law enforcement organizations" only. No bond.	None
Comment: Legislation may be introduced in 1991.						
UTAH Dept. of Commerce Div. of Consumer Prot. P.O. Box 45802 Salt Lake City, UT 84145-0802 801-530-6601	Annual registration/permit.	None	Maximum proceeds of $5,000.	Professional solicitor must present permit card to donor upon request. In telephone solicitation, the information contained on the card must be read only upon request of person solicited.	Registration and $10,000 bond.	None

Continued

VERMONT Attorney General Pavilion Office Building Montpelier, VT 05602 802-828-3171	None	Fund raisers must file financial report 90 days after campaign.	None	None	Notice of solicitation must be filed with Attorney General at least 10 days prior to campaign; $20,000 bond.	None
VIRGINIA Division of Consumer Affairs P.O. Box 1163 Richmond, VA 23209 804-786-1343	$100 initial fee. $30 to $325 based on previous year's receipts.	Annual registration by the 15th day of the 5th month following end of fiscal year. Certified treasurer's report for proceeds under $25,000; certified audit or accompanying Form 990 if proceeds over $25,000.	Maximum proceeds of $5,000 if all soliciting is done by volunteers (community-based organizations).	Professional solicitor must disclose name, that s/he is paid. All solicitors must disclose name of employer or organization as it is registered with the State. In writing, must disclose that financial statements are available from the State Division of Consumer Affairs.	$500 registration fee and $20,000 bond. $250 late filing fee.	$100 registration fee. No bond.

Comment: No longer enforce disclosures of % to go to charity. Filing of solicitation scripts no longer required.

WASHINGTON Charities Division Legislative Building (AS-22) Secretary of State's Office Olympia, WA 98504-0422 206-753-7121	$10 annual registration fee.	Financial reports due 5 months and 15 days after close of accounting year. No extension provision; preliminary report acceptable if final report not ready.	Maximum proceeds of $5,000 if all activities, including solicitations, are done by volunteers. Political and religious organizations also exempt.	Solicitor must disclose name, organization, purpose of solicitation, name of charity, whether organization is registered, Secretary of State's toll-free number (1-800-332-4483).	$50 registration fee and $15,000 bond for all "independent fund raisers." Bond reduced to $5,000 after first year if fund raiser qualifies with two of the following: Does not handle funds, does not incur expenses on behalf of charity, is not compensated on percentage basis. Bond waived after first year if fund raiser qualifies in all three conditions.	$50 registration fee for "professional fundraising counsel".

Appendixes

A. Methodology

B. Advisory Council on Methodology, and Editorial Advisory Committee

C. Sources of Philanthropic Information

Appendix A

Methodology

Estimates of how much Americans contribute to charitable causes and institutions are devised by the AAFRC Trust for Philanthropy from numerous sources, including a specially-commissioned econometric model, nationwide surveys of donors and recipients, and research organizations surveying still other populations. The estimates are revised each year upon the acquisition of more complete data.

Following is a description of the methodology for deriving the estimates of giving by each donor group, and to each recipient group.

Giving by Individuals

The estimate of giving by individuals is obtained through a mathematical equation correlating personal giving with five factors which, over time, have demonstrated a statistically significant relationship to the amount of personal contributions. The equation, known as the Personal Giving Estimating Model (PGEM), was developed by Dr. Ralph Nelson of Queens College, City University of New York.

The five factors include: (1) total personal income, the most important determinant of giving, (2) population in the prime giving ages of 35 through 64, (3) Standard and Poor's 500-Stock Index for the year-ending months of November and December, (4) political party of the President of the United States, and (5) the "time trend," a method of incorporating the progressive effect of other variables, such as changes in tax inducement to give, attitudes towards giving, tax-law modifications, and perceptions of the role of government in philanthropic areas.

Prior to selecting the five factors, Dr. Nelson constructed an independent time series containing what was called the "best estimate" of annual personal giving from 1948 through 1982. (These replaced the estimates which were published in early editions of *Giving USA*.) For the present edition, the "best estimate" is applied through 1987.

For most of those years, the annual giving "best estimate" consists of the actual charitable donations declared by Americans who itemized their deductions — detailed breakdowns of which are published by the Internal Revenue Service—plus an estimate of donations by Americans who did not itemize. (For ten years — all before 1972 — in which itemized deductions were unavailable, the giving figure consists of an average of the deductions for the year preceding and the year following, plus a separately-derived estimate of donations by non-itemizers.)

The "best estimate" of total personal giving based on direct IRS data was made through 1987 for the current edition of *Giving USA*; data for 1988-1990 had not been available in time for inclusion. To provide estimates for these years, the PGEM equation was used. The equation is based on data for the "normal" 37-year period 1948-84 — before the peak charitable contributions law (CCL) years of 1985 and 1986 — and the low-growth, post-CCL year of 1987.[1]

The PGEM and the estimation process follow.

Equation for the Personal Giving Estimating Model (PGEM)

$$\ln TPG = -23.501 + 1.025 \ln PI - 0.034\ TIME + 2.410 \ln GAP + 0.086 \ln SPND + 0.014\ PRES.$$

where:

ln TPG = natural logarithm of Total Personal Giving measured in millions of dollars.

ln PI = natural logarithm of Personal Income measured in billions of dollars.

TIME = time trend variable having a value of 1 for 1948, and increasing by 1 each year to a value of 41 for 1988, 42 for 1988, and 43 for 1990.

ln GAP = natural logarithm of number of persons of age 35-64 (prime Giving Age Population)

ln SPND = natural logarithm of the November-December average of Standard and Poor's 500-Stock Index (1943 = 10)

PRES = political party of incumbent President, having a value of 1 if a Republican and 0 if a Democrat

Example: *Estimates of Total Personal Giving for 1988-1990*

Data for the five explanatory variables PI, TIME, GAP, SPND and PRES for 1988-1990 were:

	PI	TIME	GAP	SPND	PRES
1988	4070.8	41	81,257	273.77	1
1989	4384.3	42	82,964	344.04	1
1990	4645.6	43	84,039	322.02	1

Applying the above five factors to the PGEM equation, the PGEM estimate for 1988 total personal giving was $86.52 billion, for 1989 it was $96.78 billion, and for 1990 it was $101.8 billion. Amounts for 1988 and 1989 were slightly different from those published in last year's issue of *Giving USA* because of revisions made by the U.S. Commerce Department in its estimate of personal income, and a small error in the 1989 value for SPND.

Giving by Bequest

The estimate of giving by bequest is derived from surveys of health, human service, public/society benefit and other organizations conducted by the AAFRC Trust for Philanthropy; research on large bequests to the arts also undertaken by the Trust; and a survey of colleges and universities conducted by the Council for Aid to Education. The surveys and research reveal bequest amounts actually received rather than pledged. Bequests received by surveyed organizations during the current year are compared to the amounts received the previous year, and the resulting percent change is applied to the previous year's total.

Bequest figures from 1955 through 1980 are those reported by the IRS. From 1981 through the present, the figures are derived through the methodology described above, because IRS estimates specifically exclude bequests made by all estates below $500,000.

Giving by Foundations

The estimate of giving by foundations is a projection based on a survey of about 300 representative foundations conducted annually by the AAFRC Trust for Philanthropy, and data provided by The Foundation Center.

Grants made by the responding foundations for the current year are compared to grants made the previous year, and the percentage difference is applied to the revised estimate for the prior year, to derive the current year's estimate. The survey results are adjusted to minimize the effect of certain developments, such as a surge in the grants of any one large foundation, which may skew the estimate in an unrepresentative manner.

Revisions to the estimates are usually made in accordance with figures appearing in The Foundation Center's National Data Book. Thus, in this edition, foundation grants from 1955 through 1985, and 1988-89, are those reported in the Book. (The Data Book did not report grants for 1986 due to a change in data acquisition methods; that change also affected its 1987 figure.) The Data Book's totals are derived from information appearing on the foundations' PF 990 forms.

Giving by Corporations

The estimate of corporate contributions is developed by the Council for Aid to Education, based on two annual surveys: the Survey of Voluntary Support of Education, and the Annual Survey of Corporate Contributions (sponsored with, and conducted by, The Conference Board).

The Survey of Voluntary Support of Education, covering the fiscal year ending June 30, yields data on corporate gifts to colleges and universities, which is then statistically interpolated to project corporate giving as a whole for that fiscal year. This projection is then modified in accordance with data obtained from the Annual Survey of Corporate Contributions — which covers the previous calendar year, and reflects between 35 and 40 percent of total corporate contributions for that year. This modified figure appears as the original estimate in *Giving USA*.

The preliminary estimate is modified for the following year's edition of *Giving USA* as later survey data becomes available. It is modified a third and final time when the Internal Revenue Service releases the authoritative figure, based on corporate tax returns. Data from the IRS is typically available three years after returns are filed. Thus, the 1990 edition of *Giving USA* reflects authoritative, or final figures for corporate giving through the year 1987, and estimates for 1988 through 1990.

Giving to Religion

The estimate of giving to religion, recalculated since 1987 for the 1991 edition, is based on a biennial survey sponsored by Independent Sector, and an annual survey by The Foundation Center. The Independent Sector survey shows the percent of household giving allotted to religion. The Foundation Center survey shows the comparable percent from foundations. The sum of the ensuing calculations equals the estimate for religion.

Giving to Education

The estimate of giving to education, from 1980 to the present, is projected from three sources: the survey of *Voluntary Support of Education* conducted each fiscal year by the Council for Aid to Education, the annual *Corporate Support of Education Report*, which the Council for Aid to Education prepares from The Conference Board's *Annual Survey of Corporate Contributions*, and education grants from non-corporate foundations as reflected in *The Foundation Directory*.

To the Council's totals of foundation, individual and other gifts to higher education — statistically transposed to reflect calendar rather than fiscal years — are added estimates of individual gifts to elementary and secondary schools; foundation grants to elementary and secondary schools, vocational and continuing education, libraries, science, social science, and education-related organizations; and business gifts to all educational areas — fellowships, scholarships, direct grants both to higher education and independent schools, and so forth.

From 1960 to 1972, the estimates of giving to education are obtained from estimates prepared for the Commission on Private Philanthropy and Public Needs, generally referred to as the Filer Commission after its Chairman, John H. Filer. From 1973 to 1979, the estimates are projections based on the Filer Commission data.[2]

Giving to Health

The estimate of giving to health, from 1973 through the present, is projected from a survey of leading health associations conducted by the AAFRC Trust for Philanthropy, and (since 1986) a survey of nonprofit hospitals conducted by the Association for Healthcare Philanthropy (AHP), formerly the National Association for Hospital Development. Where appropriate, AHP fiscal data is statistically transposed to yield calendar year data. The percentage difference between contributions for the current and prior years among surveyed respondents is applied to the prior year's estimate to yield the current year's estimate.

From 1960 to 1972, health estimates are those prepared by the Filer Commission.[3]

Giving to Human Services

The estimate of giving to human services is derived from a survey of major human service providers conducted by the AAFRC Trust for Philanthropy, and data reported by United Way of America. The percentage difference between contributions for the current and prior years reported by surveyed respondents and United Way is applied to the prior year's estimate to yield the current year's estimate.

Giving to Arts, Culture and Humanities

The estimate of giving to arts, culture and humanities is projected from surveys of art museums, dance, opera, theater, symphony orchestra and public broadcasting stations conducted by their respective service and professional associations. These include the Association of Art Museum Directors, Dance/USA, Opera America, Theatre Communications Group, American Symphony Orchestra League, and Corporation for Public Broadcasting. The percentage difference between contributions reported for the current year and the prior year is applied to the prior year's estimate to yield the current year's estimate.

Giving to Public/Society Benefit

The estimate of giving to public/society benefit is a projection based on a survey of organizations representing civil rights, urban and rural development, transportation, public policy, and other social causes. The percentage difference between contributions reported for the current year and prior years is applied to the prior year's estimate to yield the current year's estimate.

Giving to Environment/Wildlife

The estimate of giving to environment/wildlife, appearing for the first time in the 1991 edition, is a projection based on a survey of leading groups in the field conducted by the AAFRC Trust for Philanthropy, plus surveys sponsored by Independent Sector, The Foundation Center, and The Conference Board.

The Independent Sector surveys showed the percentage of individual giving allotted to environmental causes in 1987 and 1989. The surveys by The Foundation Center and The Conference Board revealed the comparable percentage for foundations and corporations, respectively. Total environmental giving for 1987, 1988, and 1989 was thus the sum of the ensuing caculations. The 1990 estimate represents the 1989 estimate, plus the percent change in contributions reported by respondents to the AAFRC Trust survey.

Giving to International Affairs

The estimate of giving to international affairs, appearing for the first time in the 1991 edition, is a projection based on a survey of organizations providing most of their services overseas, conducted by the AAFRC Trust for Philanthropy; plus surveys sponsored by Independent Sector, The Foundation Center, and The Conference Board.

The Independent Sector surveys showed the percentage of individual giving allotted to international causes in 1987 and 1989. The surveys by

The Foundation Center and The Conference Board revealed the comparable percentages for foundations and corporations, respectively. Total international giving for 1987, 1988, and 1989 was thus the sum of the ensuing calculations. The 1990 estimate represents the 1989 estimate, plus the percent change in contributions reported by respondents to the AAFRC Trust survey.

Notes

1/ Ralph L. Nelson, Ph.D., *The Amount of Total Personal Giving in the United States 1948-1982, With Projections to 1985 Using the Personal Giving Estimating Model*, June 1986, United Way Institute, Arlington, Va. Page 6

2/ Ralph L. Nelson, "Private Giving in the American Economy: 1960-1972," Research Papers Sponsored by The Commission on Private Philanthropy and Public Needs, *Volume I: History, Trends, and Current Magnitudes*, 1977, U.S. Department of the Treasury.

3/ *Ibid.*

WEST VIRGINIA Secretary of State Capitol Bldg. Charleston, WV 25305 304-345-4000	Registration fee of $15-$50 depending on receipts.	Each year a financial report and Form 990 must accompany annual registration statement. Where proceeds exceed $50,000 audit by independent CPA required.	Some groups raising less than $10,000 may be exempt if they do not use professional solicitor.	Every printed solicitation should include the following statement: "West Virginia residents may obtain a summary of the registration and financial documents from the Secretary of State, State Capitol, Charleston, WV 25305. Registration does not imply endorsement."	$50 registration fee and $10,000 bond.	$50 registration fee and $10,000 bond.
Comment: Legislation may be introduced in 1991.						
WISCONSIN Dept. of Regulation & Licensing P.O. Box 8935 Madison, WI 53708 608-266-0829	$10 registration fee for the first year. Annual financial report requires $10 filing fee.	Financial report due by June 30 of following year or within 6 months of close of 12 month accounting period. Independent CPA audit required where proceeds exceed $50,000, or pay persons to perform a fund-raising function. 90 day extension may be granted upon request.	Maximum proceeds of $4,000.	Sale of product using charitable appeal must include disclosure of amount going to charity.	Registration and $5,000 bond.	Registration and $5,000 bond.
Comment: Legislation may be introduced in 1991.						
WYOMING Secretary of State Capitol Bldg,. 200 W. 24th Cheyenne, WY 82002 307-777-7378	None	None	None	None	None	None

* Indicates states which accept Federal Form 990 in lieu of Legislatively Mandated Annual Report

** Undetermined if registration required once or annually

This chart is for information purposes only. Readers are advised to contact appropriate state regulatory agencies for legal compliance procedures.

Glossary and notes

Registration and licensing: Most states require charities and fund-raising professionals to register with a regulatory agency before undertaking fund-raising campaigns. Because licensing provisions in North Carolina have been declared unconstitutional by the Supreme Court in *Riley v. North Carolina Federation of the Blind*, many states are expected to change their statutes accordingly in the next few years.

Reporting dates: Dates when financial or annual reports of charities must be filed with a regulatory agency. States accepting Form 990 in lieu of a state form are indicated by *.

Monetary exemptions: Charities with receipts and/or assets below a certain dollar amount are often excused from registering or filing reports.

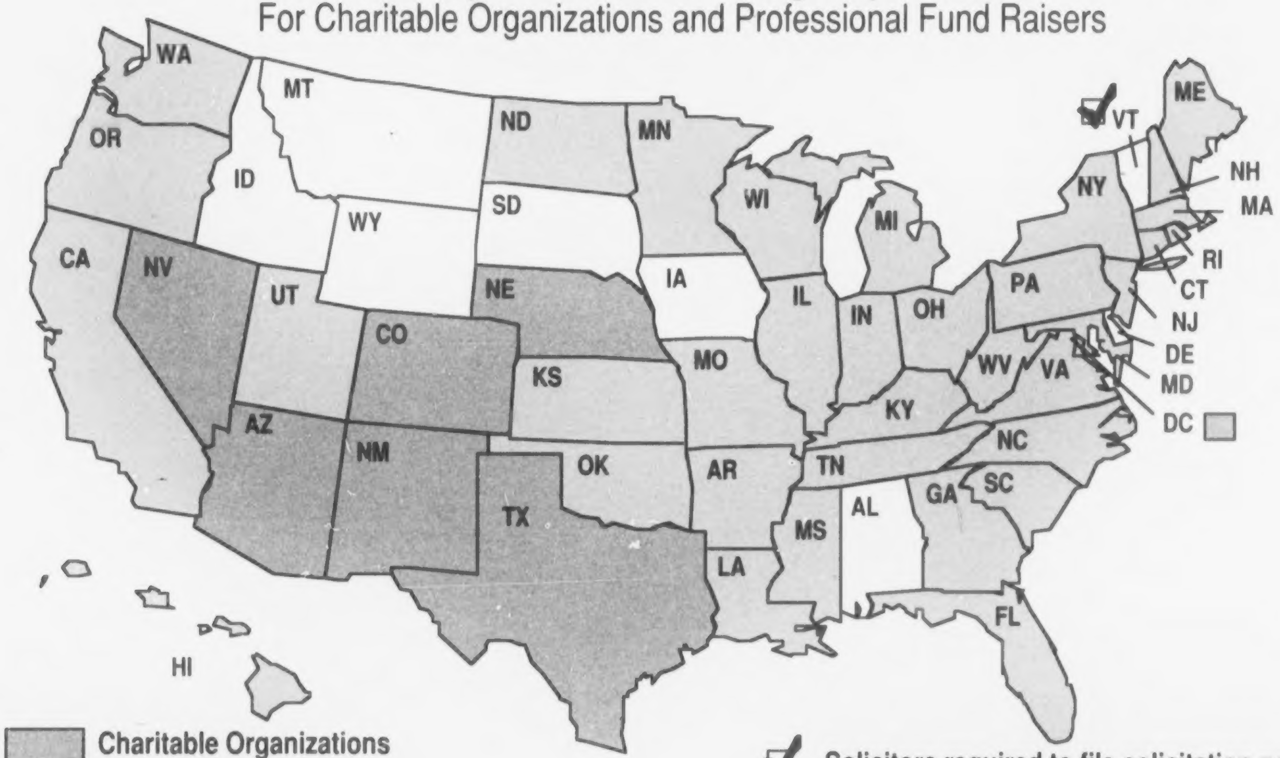
Solicitation disclosure requirements: Disclosures that must be made to the prospective donor in an appeal for funds. The Supreme Court ruled unconstitutional requirements to disclose the percent of the donation that would go to pay for fund-raising costs.

Paid solicitors: Fund raisers — firms as well as individuals — employed to solicit contributions for a charity, and/or who have possession of contributions, must register and/or post bond in many states.

Fund-raising counsel: Fund-raising counsel, as defined in the Model Charitable Solicitation Act, do not solicit or retain custody of contributions. Therefore many states excuse counsel from filing bond and, in some cases, registering.

State Registration and/or Filing Requirements

For Charitable Organizations and Professional Fund Raisers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FL
SC
NC
VA
WV
PA
NY
VT
ME
NH
MA
RI
CT
NJ
DE
MD
DC
HI

▓ Charitable Organizations

░ Charitable Organizations and Professional Fund Raisers

☐ Neither Charitable Organizations nor Professional Fund Raisers

✓ Solicitors required to file solicitation notice, $20,000 bond in Vermont

Note: "Professional Fund Raisers" include paid solicitors and fund-raising counsel (who may not need to register in some states)

No registration/filing requirements in Alaska

Source: American Association of Fund - Raising Counsel, May 1991

Appendix B

Advisory Council on Methodology

The Advisory Council on Methodology for *Giving USA*, comprised of experts in the field of philanthropic research, meets as necessary to review and critique progress and procedures. Individual members also consult on an ongoing basis with the staff of the AAFRC Trust for Philanthropy.

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Council on Foundations

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Independent Sector

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Appendix C

Sources of Philanthropic Information

American Association of Fund-Raising Counsel, and AAFRC Trust for Philanthropy
25 West 43rd Street
New York, NY 10036
212-354-5799

American Council for the Arts
1285 Avenue of the Americas
New York, NY 10018
212-245-4510

American Council on Education
One Dupont Circle
Suite 800
Washington, D.C. 20036
202-939-9300

American Prospect Research Association
1600 Wilson Blvd.
Suite 905
Arlington, VA 22200
703-525-1191

Association for Healthcare Philanthropy (formerly National Association for Hospital Development)
313 Park Avenue
Suite 400
Falls Church, VA 22046
703-532-6243

Business Committee for the Arts, Inc.
1770 Broadway
New York, NY 10019
212-664-0600

The Conference Board
845 Third Avenue
New York, NY 10022
212-759-0900

Council for Advancement and Support of Education
11 DuPont Circle, N.W.
Suite 400
Washington, D.C. 20036
202-328-5900

Council for Aid to Education
51 Madison Avenue
New York, NY 10010
212-689-2400

Council on Foundations
1828 L. Street, N.W.
Suite 1200
Washington, D.C. 20036
202-466-6512

Council of Jewish Federations
730 Broadway
New York, NY 10003
212-598-3500

Evangelical Council for Financial Accountability
P.O. Box 17456
Washington, D.C. 20041
703-435-8888

Federation of Protestant Welfare Agencies
281 Park Avenue South
New York, NY 10010
212-777-4800

*The Foundation Center**
79 Fifth Avenue
New York, NY 10003
212-620-4230
800-424-9836

Foundation for Independent Higher Education
4 Landmark Square, S-218
Stamford, CT 06901
703-353-1544

The Fund-Raising School Indiana University Center on Philanthropy
850 West Michigan Street
Indianapolis, IN 46223
317-274-4200

Independent Sector
1828 L Street, N.W.
Washington, D.C. 20036
202-223-8100

Lutheran Resources Commission
5 Thomas Circle, N.W.
Washington, D.C. 20036
202-667-9844

National Association of Independent Schools
18 Tremont Street
Boston, MA 02109
617-723-6900

National Catholic Development Conference
86 Front Street
Hempstead, NY 11550
516-481-6000

National Catholic Stewardship Council
1275 K Street, NW
Washington, D.C. 20005
202-289-1093

National Charities Information Bureau
19 Union Square West
New York, NY 10003
212-929-6300

National Committee for Responsive Philanthropy
2001 S Street, N.W.
Suite 620
Washington, D.C. 20009
202-387-9177

National Committee on Planned Giving
Indiana University
Center on Philanthropy
550 West North Street
Indianapolis, IN 46202
317-684-8918

National Council of Churches
475 Riverside Drive
Suite 868
New York, NY 10027
212-870-2511

National Health Council
1700 K Street, N.W.
Washington, DC 20006
(202) 785-3913

National Society of Fund Raising Executives
1101 King Street
Suite 3000
Alexandria, VA 22314
703-684-0410

The National Volunteer Center
1111 North 19th Street
Arlington, VA 22209
703-276-0542

*Maintains regional collections in public libraries in Cleveland, San Francisco, and Washington, D.C., in addition to more than 175 cooperating collections throughout the country.

Philanthropic Advisory Service Council of Better Business Bureaus
4200 Wilson Blvd.
Arlington, VA 22203
202-703-276-0100

United Way of America
701 N. Fairfax Street
Alexandria, VA 22314
703-836-7100

Publications:

The Chronicle of Higher Education
1255 Twenty-Third Street, N.W.
Washington, D.C. 20037
202-466-1212

The Chronicle of Philanthropy
1255 Twenty-Third Street, N.W.
Washington, D.C. 20037
202-466-1212

Corporate Philanthropy Report
3218 Fuhrman Avenue East
Seattle, WA 98102-9938
206-329-0422

Foundation News
1828 L Street, N.W.
Washington, D.C. 20036
202-466-6512

Fund Raising Management
224 Seventh Street
Garden City, NY 11530
516-746-6700

NonProfit Times
190 Tamarack Circle
Skillman, NJ 08558
609-921-1251

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